

Document Type:	Not Chargeable
Exemption Provision:	Amendment of Deposited Community Plan

## Introduction

This Document Guide Note applies to an Amendment to a Deposited Community Plan that:

- amends the unit/lot entitlement only (i.e. no change to unit boundaries or common property boundaries); or
- changes the unit or lot boundaries, or common property boundaries, where all the units or lots are owned by the same registered proprietor.

## What documents can I stamp under this document type?

The document can be in the form of:

- LTO Form AP4 – Application for Amendment of a Deposited Community Plan

## What types of transactions can I stamp under this document type?

An Application for the Amendment of a Deposited Community Plan is deemed **suitable** for self-stamping under this document type where:

- it amends the unit/lot entitlement only (i.e. no change to unit boundaries or common property boundaries); or
- changes the unit or lot boundaries, or common property boundaries, where all the units or lots are owned by the same registered proprietor.

*The following similar transaction cannot be stamped under this document type:*

If the document effects a change to unit/lot boundaries and/or common property between different registered proprietors the document must be **submitted to the Commissioner for assessment** together with a copy of the old community plan and the new community plan and a submission detailing the effect of the amendment.

## What evidence do I need to retain for audit purposes?

For audit purposes, you will need to retain the following documentation either in paper form or electronic form:

- a copy of the stamped documents;
- a copy of the old deposited community plan; and
- a copy of the new deposited community plan.

## What Section(s) of the *Stamp Duties Act 1923* applies?

Since the Application for Amendment of a Deposited Community Plan does not convey any property the document is **not** liable to stamp duty under any other head of duty in the *Stamp Duties Act 1923*.

## What stamp duty is payable on this document?

As there is no conveyance of property the document is stamped as **Not Chargeable** by writing "N/C" in the Stamp Duty field in the stamp. "N/C" is short for "Not Chargeable".

The Lands Titles Office requires these documents to be stamped prior to lodgement for registration.

## Version History

Version No.	Release Date
1	May 2018
2	November 2018