

Document Type:	Not Chargeable
Exemption Provision:	Amendment of a Strata Plan

Introduction

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

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

What documents can I self-determine under this document type?

The document can be in the form of:

- LTO Form A7 – Application for the Amendment of a Strata Plan.

What types of transactions can I self-determine under this document type?

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

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

The following similar transactions cannot be self-determined under this document type:

If the document effects a change to unit 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 strata plan and the new strata 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 documents;
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document);
- a copy of the old strata plan; and

- a copy of the new strata plan.

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

Since the Application for Amendment of a Strata 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*.

The Lands Titles Office requires the document to be have a Document ID prior to lodgement with them.

What stamp duty is payable on this document?

As there is no conveyance of property the document is self-determined as **Not Chargeable**.

The Lands Titles Office requires these documents to have a Document ID prior to lodgement for registration.

Version History

Version No.	Release Date
1	May 2018
2	November 2018
3	July 2019