

Document Type:	Not Chargeable
Exemption Provision:	Deposit Plan of Community Division

Introduction

This Document Guide Note applies to an Application to Deposit a Plan of Community Division.

Since the Application to Deposit a Plan of Community Division 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 contain a Document ID prior to lodgement with them.

You will need to indicate whether the land is used as **residential** or **non-residential**. For further advice on this refer to the [Stamp Duty Guide Glossary](#).

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

The document can be in the form of:

- LTO Form ACT – Application to Deposit a Plan of Community Division.

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

An Application to Deposit a Plan of Community Division is deemed **suitable** for self-determination under this document type where:

- there are no transactions included in the 'Details of Transactions' panel of the LTO Form ACT; and
- each lot in the 'Schedule of Mode of Issue' is the same name as the 'Applicant(s)' panel.

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

If your document is **not** an Application to Deposit a Plan of Community Division – refer to the appropriate document type:

[Not Chargeable | Deposit of a Strata Plan \(Same Parties\)](#)

[Not Chargeable | Amendment of a Strata Plan](#)

[Not Chargeable | Amendment of Deposit Community Plan](#)

If the Application to Deposit a Plan of Community Division **includes a vesting** in the 'Details of Transactions' panel the document **must be submitted to the Commissioner for assessment** together with:

- a copy of the relevant Certificate of Title(s);
- a copy of the Community Division Plan; and
- a detailed submission.

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; and
- evidence that a stamp duty determination has been made (i.e. Certificate of Stamp Duty, Document ID or stamped document).

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

Since the Application to Deposit a Plan of Community Division 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?

This document is not liable to stamp duty.

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

Example

Application to Deposit a Plan of Community Division (LTO Form ACT)

Sam, Jo and Dave are the registered proprietors of CT 5555/49 (which is vacant land) as Joint Tenants. They have agreed to divide the land into three community lots and common property.

- Sam, Jo and Dave are listed in the 'Applicants' panel of the LTO Form ACT; and
- The 'Schedule of Mode of Issue' shows:
 - Lot 1 issuing in the name of Sam, Jo and Dave as Joint Tenants;
 - Lot 2 issuing in the name of Sam, Jo and Dave as Joint Tenants;
 - Lot 3 issuing in the name of Sam, Jo and Dave as Joint Tenants; and
 - Common Property issuing to Community Corporation No. XXX.

As no conveyance to another person has occurred, the document is self-determined as **Not Chargeable**.

Version History

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