

Document Type:	Not Chargeable
Exemption Provision:	Easement – Same Parties, No Consideration

## Introduction

This Document Guide Note applies where a party reserves an easement for himself (i.e. the Grantor and Grantee are the same person/s) on the:

- grant of an easement;
- extinguishment of an easement; or
- variation of an easement.

The procedure is the same regardless of the form of the easement document, or the nature of the easement. An LTO Form RTC – Application to Deposit a Plan of Division may transact several easements. Each easement transaction is self-determined separately.

The land can be qualifying land or residential land or primary production land.

Where Statutory Easements are created by a Deposited Plan and not by a dutiable document, there is no stamp duty liability.

## What documents can I self-determined under this document type?

The document can be in the form of:

- LTO Form RTC – Application for Deposit of a Plan of Division;
- LTO Form TG – Grant of Easement; or
- LTO Form VE – Application for Extinguishment / Variation of Easement.

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

An easement is deemed **suitable** for self-determination under this document type where:

- the document grants, extinguishes or varies an easement; and
- the Grantor and Grantee are the same person/s.

## 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?

As there is no conveyance to another person 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 and is self-determined as **Not Chargeable**.

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

## Example

### Easement – same Grantor and same Grantee

Jim reserves an easement for himself.

The consideration/value panel recites 'Nil'.

The document is self-determined under this document type as **Not Chargeable**.

## Version History

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