

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

## Introduction

This Document Guide Note applies to a document that effects the closure of a road or a portion of a road by a council and the vesting of that land to the council.

As there is no conveyance to another person the document is **not** liable to stamp duty under any other head of duty.

The Lands Titles Office (LTO) require the document to be have a Document ID prior to lodgement with them.

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

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

The document is usually titled 'Application for Document of Title under the *Roads (Opening and Closing) Act 1991*'.

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

A road closure is deemed **suitable** for self-determination under this document type where:

- the document refers to **one** party only.

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

If your document is a road closure between **different parties**, refer to the appropriate document type:

[Conveyance of Land | Road Closure](#)

[Conveyance of Land | Road Closure – Qualifying Land](#)

## 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.

## 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

### Road Closure – Same Parties

The ABC Council has executed a road closure transfer to itself for no consideration.

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