

Document Type:	Not Chargeable
Exemption Provision:	RTC with no transactions

Introduction

A 'LTO Form RTC – Application for Deposit of a Plan of Division' (RTC) is used to effect a division of land into a number of new allotments and the issue of a Certificate of Title for each new allotment. Various other transactions can be effected on an RTC. This guide only applies to an RTC with **no transactions**.

A LTO Form RTU does not need to be self-determined via RevenueSA Online and can be lodged directly to the Lands Titles Office (LTO) without containing a Document ID, unless it includes a vesting of a public road, pursuant to Section 223If of the *Real Property Act 1886*. The RTU should be self-determined under the document type:

[Conveyance of Land | Residential Land/Primary Production Land](#)

[Conveyance of Land | Qualifying Land](#)

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

The document can be in the form of:

- LTO Form RTC – Application for Deposit of a Plan of Division.

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

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

- there is no vesting to another party stated in the 'Details of Transactions' panel.

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

If the RTC includes any of the following transactions it can be self-determined under the appropriate document type:

- an easement created between the same parties the transaction must be self-determined under the document type:

[Not Chargeable | Easement – Same Parties, No Consideration](#)

- an easement between different parties is created in the 'Details of Transactions' panel this must be self-determined under the document type:
 - [Conveyance of Land | Easement](#)
 - [Conveyance of Land | Easement - Qualifying Land](#)
- a vesting occurs this must be self-determined under the document type:
 - [Conveyance of Land | Residential Land/Primary Production Land](#)
 - [Conveyance of Land | Qualifying Land](#)
- a Discharge of Mortgage/Encumbrance must be self-determined under the document type:
 - [Not Chargeable | Non Dutiable Mortgage /Discharge of Mortgage or Encumbrance](#)
- Surrender of Lease must be self-determined under the document type:
 - [Conveyance of Land | Surrender of Lease – Lessor Pays](#)
 - [Conveyance of Land | Surrender of Lease – Lessor Pays – Qualifying Land](#)
 - [Conveyance of Land | Not Chargeable | Surrender of Lease - Lessee Pays](#)
 - [Conveyance of Land | Not Chargeable | Surrender of Lease - No Consideration](#)

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 of property the document is **not** liable to stamp duty under any other head of duty.

What stamp duty is payable on this document?

The document is not liable under any head of stamp duty, therefore, 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.

Example

RTC – with no transactions

John and Jane are the registered proprietors of CT 5555/00 as joint tenants. The land is subject to a mortgage. They wish to divide the land into three lots and an RTC document has been prepared to effect this transaction.

- the 'Schedule of Mode of Issue' shows each lot issuing in the name of John and Jane as Joint Tenants; and
- there are no transactions listed in the 'Details of Transactions' panel.

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