

NORTHERN TERRITORY OF AUSTRALIA

STAMP DUTY ACT

As in force at 1 July 2006

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# NORTHERN TERRITORY OF AUSTRALIA

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This reprint shows the Act as in force at 1 July 2006. Any amendments that may come into operation after that date are not included.

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## STAMP DUTY ACT

**An Act relating to the imposition of stamp duty on certain instruments  
having a connection with the Northern Territory**

### PART 1 – PRELIMINARY MATTERS

**1. Short title**

This Act may be cited as the *Stamp Duty Act*. (See back note 1)

**2. Commencement**

This Act shall come into operation on 1 July 1978.

**3. Incorporation**

This Act is incorporated and shall be read as one with the *Taxation (Administration) Act*.

### PART 2 – STAMP DUTY PROVISIONS

**4. Imposition of duty**

Subject to this Act, stamp duty is imposed on the instruments included in the classes of instruments specified in Schedule 1.

**5. Rate of duty**

The rate of stamp duty on an instrument included in a class of instruments specified in Schedule 1 is the rate specified in that Schedule in relation to that class of instruments.

**6. Exemptions**

(1) Stamp duty is not imposed on an instrument included in a class of instruments specified in section 8E or Schedule 2.

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(2) Stamp duty is not imposed on an instrument for which an exemption from stamp duty is provided by the *Bankruptcy Act 1966* of the Commonwealth or the *Commonwealth Inscribed Stock Act 1911* of the Commonwealth.

(3) Stamp duty is not imposed on an instrument included in a prescribed class of instruments executed by, or by an authority of, the Commonwealth or a State or another Territory prescribed for the purposes of this subsection.

(4) Subject to this Act and the *Taxation (Administration) Act*, stamp duty is not imposed on an instrument that is a counterpart or copy of another instrument that has been duly stamped.

(5) – (7) [Omitted]

(8) Except where other express provision is made by this or any other Act, stamp duty is not imposed by this Act on an instrument executed before the commencement of this Act.

(9) – (11) [Omitted]

(12) For the purposes of this section an instrument shall be deemed to have been executed on the date on which the last party to the instrument appears to have executed it.

(13) The Regulations may exempt a person from the whole or a part of the operation of this Act.

### **6A. Stamp duty on statutory corporations**

Stamp duty is imposed on an instrument executed by a statutory corporation except where the instrument is an instrument included in –

- (a) a class of instruments specified in Schedule 2; or
- (b) a class of instruments prescribed for the purposes of this section.

### **6B. Stamp duty on Government Business Divisions**

Despite any other Act, stamp duty is imposed on an instrument executed by a Government Business Division except where the instrument is an instrument included in –

- (a) a class of instruments specified in Schedule 2; or
- (b) a class of instruments prescribed for the purposes of this section.

**7. Duty to be rounded down**

Where an amount of stamp duty otherwise payable on any item specified in Schedule 1 is an amount that is not a multiple of 5 cents, the amount of stamp duty payable is the next lowest amount that is a multiple of 5 cents.

**8. Waiver of payment of small amounts**

(1) Where an amount of stamp duty or an additional amount of duty payable by way of penalty under section 96 or 107 of the *Taxation (Administration) Act* that is otherwise payable is less than \$5, the Commissioner may waive payment of the amount.

(2) If payment of an amount is waived, the instrument on which the amount would otherwise have been payable:

- (a) must be marked as duly stamped; and
- (b) is taken to be duly stamped.

**8A. Assessing duty in certain circumstances**

(1) Where dutiable property is conveyed to or by persons as joint tenants, for the purpose of assessing duty on the instruments effecting the conveyance, a reference in the instrument to joint tenants shall be read as a reference to tenants in common.

(2) In assessing the duty payable on a conveyance, where there are improvements on the land the subject of the conveyance claimed by the conveyee to have been effected by him, or at his expense, the Commissioner may exclude from the total value or amount on which duty is to be assessed such value or amount as the Commissioner thinks fit in respect of the value or amount, as at the date of execution of that conveyance, of those improvements.

**8B. Concession for first home owners**

(1) In this section –

"Australian citizen" has the same meaning as in the *First Home Owner Grant Act*;

"built" includes relocated from land on to other land and affixed to the other land;

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"first home owner concession" means a concession from the payment of duty on the instruments effecting a conveyance of land equal to the lesser of –

- (a) the total amount of duty assessed as payable on the conveyance; or
- (b) the duty payable on a conveyance of land the consideration for or unencumbered value of which is \$225 000;

"home" has the same meaning as in the *First Home Owner Grant Act*;

"period for occupancy", in relation to a conveyee, including a conveyee mentioned in subsection (4)(a), means:

- (a) for a home mentioned in subsection (2)(g)(i) – the 12-month period or longer approved period applicable under that subsection; or
- (b) for a home mentioned in subsection (2)(g)(ii) – the applicable period under subsection (2)(g)(ii)(B)(I) or (II);

"permanent resident" has the same meaning as in the *First Home Owner Grant Act*;

"prescribed period" means –

- (a) a continuous period of 6 months; or
- (b) a shorter continuous period approved under subsection (12)(a);

"relevant interest" has the same meaning as in section 5(2) and (3) of the *First Home Owner Grant Act*;

"relevant time" means the time when the instruments effecting or evidencing a conveyance of land are executed;

"residential property" has the same meaning as in the *First Home Owner Grant Act*.

(1A) For this section, if the Commissioner is satisfied that, at the relevant time, a conveyee –

- (a) is married but not cohabiting with the person to whom the conveyee is married; and
- (b) has no intention of resuming cohabitation,

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the person to whom the conveyee is married is not to be regarded as the conveyee's spouse.

(2) A conveyee or, if there is more than one conveyee, all of the conveyees of a conveyance of land is or are entitled to the first home owner concession if –

- (a) the conveyee or each of the conveyees is a natural person; and
- (aa) the conveyee is, or, if there is more than one conveyee, at least one of the conveyees is, at least 18 years of age at the relevant time; and
- (b) the conveyee or at least one of the conveyees is an Australian citizen or a permanent resident at the time of making the declaration mentioned in subsection (10); and
- (c) the conveyee and his or her spouse or de facto partner at the relevant time have not, or all of the conveyees and their spouses or de facto partners at the relevant time have not, previously received the first home owner concession or a concession on duty under section 8B of this Act as in force before 20 August 2002; and
- (d) the conveyee and his or her spouse or de facto partner at the relevant time have not, or all of the conveyees and their spouses or de facto partners at the relevant time have not, previously had a relevant interest in a residential property that was occupied by him, her or them as his, her or their residence; and
- (da) the conveyee does not have, or none of the conveyees has, any beneficial interest in the land the subject of the conveyance; and
- (e) the conveyee or all of the conveyees will acquire the whole beneficial interest in the land the subject of the conveyance; and
- (f) the conveyee is not acquiring the land the subject of the conveyance, or none of the conveyees are acquiring the land the subject of the conveyance, in the capacity of a trustee; and
- (g) either –
  - (i) there is a home built on the land and the Commissioner is satisfied that the conveyee or conveyees will occupy or commence to occupy the home as his, her or their principal place of residence for the prescribed period within 12 months, or within a longer period approved by the Commissioner, after the relevant time; or

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- (ii) at the time the land was conveyed no home is built on the land and the Commissioner is satisfied that –
  - (A) a home will be built on the land within 3 years after the relevant time; and
  - (B) the conveyee or conveyees will occupy or commence to occupy the home as his, her or their principal place of residence for the prescribed period before –
    - (I) the expiry of the 3 year period referred to in subparagraph (A) or 12 months after the home is built, whichever period expires first; or
    - (II) the expiry of the longer period approved by the Commissioner.

(3) For subsection (2)(c), if the Commissioner re-assesses the duty payable by the conveyee or conveyees under subsection (6) and the duty (and any penalty imposed) is paid, the conveyee is taken, or the conveyees are taken, not to have previously received the first home owner concession.

(3A) For subsection (2)(d), if the Commissioner re-assesses the duty payable by the conveyee or conveyees under subsection (6) and the duty (and any penalty imposed) is paid, the conveyee is taken, or the conveyees are taken, not to have previously had a relevant interest in the residential property in respect of which the first home owner concession was received.

(4) If there is more than one conveyee and not all of the conveyees will be able to occupy a home on the land as their principal place of residence within the period for occupancy, the conveyees are (subject to subsection (2)(a), (aa), (b), (c), (d), (da), (e) and (f)) entitled to the first home owner concession if the Commissioner is satisfied that –

- (a) at least one of the conveyees will be able to occupy or commence to occupy a home on the land as his or her principal place of residence for the prescribed period within the period for occupancy; and
- (b) there are special reasons why the other conveyee or conveyees will not be able to occupy a home on the land as his, her or their principal place of residence within the period for occupancy,

and, if so, this section applies to the conveyees as if they satisfied the entitlement criteria specified in subsection (2)(g).



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(5) If a conveyee fails or conveyees fail to occupy a home on the land as his, her or their principal place of residence –

- (a) within the period for occupancy; or
- (b) for the prescribed period in accordance with this section,

the conveyee or conveyees must, within 30 days after the date on which it first became apparent that the failure would occur, notify in writing the Commissioner of his, her or their failure to do so.

Penalty: 50 penalty units.

(6) If a conveyee fails or conveyees fail to occupy a home on the land as his, her or their principal place of residence –

- (a) within the period for occupancy; or
- (b) for the prescribed period in accordance with this section,

the Commissioner must amend the assessment of duty imposed on the conveyance to re-assess duty payable by the conveyee or conveyees as if the conveyee or conveyees were not eligible for the first home owner concession unless, in the opinion of the Commissioner, there are special reasons not to amend the assessment.

(7) Section 97, other than subsection (1), of the *Taxation (Administration) Act* applies to and in relation to amending an assessment under subsection (6).

(8) This section applies in relation to the acquisition by a person, other than the Chief Executive Officer (Housing), of an interest in land under a scheme administered by the Chief Executive Officer (Housing) under section 22 or 24 of the *Housing Act* as if –

- (a) if the person is acquiring the interest alone – the person were acquiring 100% of the land; or
- (b) if 2 or more persons are acquiring the interest – the persons were acquiring 100% of the land in the same proportions as they are acquiring the interest.

(9) If a person is acquiring land or an interest in land in the capacity of guardian of a person under a legal disability, this section applies in relation to that acquisition, and entitlement to the first home owner concession in respect of that acquisition is determined, as if the person under the legal disability were the conveyee of the land or interest in the land and, for that purpose –

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- (a) a reference to a conveyee in this section includes a reference to the person under the legal disability; and
- (b) the person under the legal disability is taken to be the person who receives the first home owner concession (and not his or her guardian).

(10) A person claiming the first home owner concession, and his or her spouse or de facto partner, must give to the Commissioner a declaration, in the approved form, providing the information relating to the claim that the Commissioner requires.

(11) The Commissioner may exempt a conveyee from the requirement of subsection (2)(aa) if the Commissioner is satisfied that the conveyance of land does not form part of a scheme to circumvent limitations on, or requirements affecting, eligibility for or entitlement to a first home owner concession.

(11A) If the Commissioner has refused to exempt a conveyee under subsection (11), the conveyee is taken not to have had a relevant interest in the residential property for which the conveyee did not receive the first home owner concession. (12) The Commissioner may approve the following periods only if satisfied there are special reasons to do so:

- (a) a shorter prescribed period mentioned in subsection (2)(g)(i) or (ii)(B);
- (b) a longer period mentioned in subsection (2)(g)(i) or (ii)(B)(II).

### **8BA. [Repealed]**

### **8C. Rebate for principal place of residence**

(1) In this section –

"built" has the same meaning as in section 8B;

"home" has the same meaning as in section 8B;

"prescribed period" means –

- (a) a continuous period of 6 months; or
- (b) a shorter continuous period approved under subsection (10)(a);

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"principal place of residence rebate" means a concession from the payment of duty on the instruments effecting a conveyance of land equal to the lesser of –

- (a) the total amount of duty assessed as payable on the conveyance; or
- (b) \$2 500.

(2) A conveyee or, if there is more than one conveyee, all of the conveyees of a conveyance of land is or are entitled to the principal place of residence rebate if –

- (a) the conveyee or each of the conveyees is a natural person; and
- (b) the conveyee is or the conveyees are not eligible for a first home owner concession under section 8B; and
- (ba) the conveyee does not have, or none of the conveyees has, any beneficial interest in the land the subject of the conveyance; and
- (c) the conveyee or all of the conveyees will acquire the whole beneficial interest in the land the subject of the conveyance; and
- (d) the conveyee is not acquiring the land the subject of the conveyance, or none of the conveyees are acquiring the land the subject of the conveyance, in the capacity of a trustee; and
- (e) either –
  - (i) there is a home built on the land and the Commissioner is satisfied that the conveyee or conveyees will occupy or commence to occupy the home as his, her or their principal place of residence for the prescribed period within 12 months, or within a longer period approved by the Commissioner, after the execution of the instruments evidencing the conveyance; or
  - (ii) at the time the land was conveyed no home is built on the land and the Commissioner is satisfied that –
    - (A) a home will be built on the land within 3 years after the execution of the instruments evidencing the conveyance; and

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- (B) the conveyee or conveyees will occupy or commence to occupy the home as his, her or their principal place of residence for the prescribed period before –
  - (I) the expiry of the 3 year period referred to in subsubparagraph (A) or 12 months after the home is built, whichever period expires first; or
  - (II) the expiry of the longer period approved by the Commissioner.

(3) If there is more than one conveyee and not all of the conveyees will be able to occupy a home on the land as their principal place of residence within the period referred to in subsection (2)(e), the conveyees are (subject to subsection (2)(a), (b), (ba), (c) and (d)) entitled to the principal place of residence rebate if the Commissioner is satisfied that –

- (a) at least one of the conveyees will be able to occupy or commence to occupy a home on the land as his or her principal place of residence for the prescribed period within the period referred to in subsection (2)(e); and
- (b) there are special reasons why the other conveyee or conveyees will not be able to occupy a home on the land as his, her or their principal place of residence within the period referred to in subsection (2)(e),

and, if so, this section applies to the conveyees as if they satisfied the entitlement criteria specified in that paragraph.

(4) If a conveyee fails or conveyees fail to occupy a home on the land as his, her or their principal place of residence –

- (a) within the period referred to in subsection (2)(e) (including that paragraph as applied by subsection (3)); or
- (b) for the prescribed period in accordance with this section,

the conveyee or conveyees must, within 30 days after the date on which it first became apparent that the failure would occur, notify in writing the Commissioner of his, her or their failure to do so.

Penalty: 50 penalty units.

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(5) If a conveyee fails or conveyees fail to occupy a home on the land as his, her or their principal place of residence –

- (a) within the period referred to in subsection (2)(e) (including that paragraph as applied by subsection (3)); or
- (b) for the prescribed period in accordance with this section,

the Commissioner must amend the assessment of duty imposed on the conveyance to re-assess duty payable by the conveyee or conveyees as if the conveyee or conveyees were not eligible for the principal place of residence rebate unless, in the opinion of the Commissioner, there are special reasons for not amending the assessment.

(6) Section 97, other than subsection (1), of the *Taxation (Administration) Act* applies to and in relation to amending an assessment under subsection (5).

(7) This section applies in relation to the acquisition by a person, other than the Chief Executive Officer (Housing), of an interest in land under a scheme administered by the Chief Executive Officer (Housing) under section 22 or 24 of the *Housing Act* as if –

- (a) if the person is acquiring the interest alone – the person were acquiring 100% of the land; or
- (b) if 2 or more persons are acquiring the interest – the persons were acquiring 100% of the land in the same proportions as they are acquiring the interest.

(8) If a person is acquiring land or an interest in land in the capacity of guardian of a person under a legal disability, this section applies in relation to that acquisition, and entitlement to the principal place of residence rebate in respect of that acquisition is determined, as if the person under the legal disability were the conveyee of the land or interest in the land and, for that purpose a reference to a conveyee in this section includes a reference to the person under the legal disability.

(9) A person claiming the principal place of residence rebate must give to the Commissioner a declaration, in the approved form, providing the information relating to the claim that the Commissioner requires.

(10) The Commissioner may approve the following periods only if satisfied there are special reasons to do so:

- (a) a shorter prescribed period mentioned in subsection (2)(e)(i) or (ii)(B);

- (b) a longer period mentioned in subsection (2)(e)(i) or (ii)(B)(II).

**8D. [Repealed]**

**8E. Exemption from duty on conveyance of family farming property to family members, family companies or family trusts**

- (1) In this section –

"beneficiary" includes a person in whom the trustee may determine to vest the whole or part of the trust property and a person in whom the whole or part of the trust property vests if the trustee does not make such a determination;

"convey" includes agree to convey;

"family member", in relation to a person means any of the following:

- (a) the spouse of the person;
- (b) a child or other remoter lineal descendant of the person;
- (c) an adopted child or a stepchild of the person;
- (d) a lineal descendant of an adopted child or stepchild of the person;
- (e) a sibling of the person;
- (f) a lineal descendant of a sibling of the person;
- (g) the spouse of a family member referred to in paragraphs (b) to (f);

"farming purposes" means –

- (a) the business of primary production; or
- (b) a prescribed purpose;

"prescribed property" means property used solely or principally for farming purposes and includes an interest or estate in prescribed property;

"primary production" means –

- (a) the growing or rearing of plants (including trees, fungi and any crop) for the purpose of selling them, parts of them or their produce; or

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- (b) the breeding, rearing or maintenance of living creatures for the purpose of –
  - (i) selling them (or their progeny) for food;
  - (ii) the production or collection of their skins, shells or bodily produce; or
  - (iii) selling parts of them or their skins, shells or bodily produce;

"scheme" has the same meaning as in section 4B(1) of the *Taxation (Administration) Act*;

"spouse" includes a de facto partner.

(2) Subject to section 8F, if a natural person, company or trustee (whether a natural person or company) conveys prescribed property to one or more family members, family companies or family trusts in accordance with this section, stamp duty is not imposed on the instrument effecting the conveyance.

(2A) Subsection (2) applies if the conveyance of prescribed property is by a natural person who does not hold the property as trustee and the property is conveyed to one or more of the following:

- (a) a family member of the conveyor if the family member will not hold the property as trustee;
- (b) a company that will not hold the property as trustee if –
  - (i) all the shareholders are family members of the conveyor; and
  - (ii) no shareholder holds or will hold any shares in the company as trustee;
- (c) a person who will hold the property as trustee if –
  - (i) all the beneficiaries of the trust are family members of the conveyor; and
  - (ii) the trust deed includes provisions, that cannot be altered, specifying only family members of the conveyor may be beneficiaries of the trust and no beneficiary may be the trustee of another trust.

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(2B) Subsection (2) applies if the conveyance of prescribed property is by a company that does not hold the property as trustee (the "conveyor company") and the property is conveyed to one or more of the following:

- (a) a family member of all the shareholders of the conveyor company if the family member will not hold the property as trustee;
- (b) a company that will not hold the property as trustee (the "conveyee company") if –
  - (i) all the shareholders of the conveyee company are family members of all the shareholders of the conveyor company; and
  - (ii) no shareholder of the conveyee company holds or will hold any shares in that company as trustee;
- (c) a person who will hold the property as trustee if –
  - (i) all the beneficiaries of the trust are family members of all the shareholders of the conveyor company; and
  - (ii) the trust deed includes provisions, that cannot be altered, specifying only family members of the shareholders of the conveyor company may be beneficiaries of the trust and no beneficiary may be the trustee of another trust.

(2C) Subsection (2) applies if the conveyance of prescribed property is by a person who holds the property as trustee of a trust (the "conveyor trust") and the property is conveyed to one or more of the following:

- (a) a family member of all the beneficiaries of the conveyor trust if the family member will not hold the property as trustee;
- (b) a company that will not hold the property as trustee if –
  - (i) all the shareholders are family members of all the beneficiaries of the conveyor trust; and
  - (ii) no shareholder holds or will hold any shares in the company as trustee;
- (c) a person who will hold the property as trustee of a trust (the "conveyee trust") if –
  - (i) all the beneficiaries of the conveyee trust are family members of all the beneficiaries of the conveyor trust; and



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(ii) the trust deed includes provisions, that cannot be altered, specifying only family members of the beneficiaries of the conveyor trust may be beneficiaries of the conveyee trust and no beneficiary may be the trustee of another trust.

(3) Subsection (2) does not apply –

(a) if the Commissioner is satisfied the conveyance arises from a scheme with the principal purpose of taking advantage of the benefit of the exemption from stamp duty;

(b) [Omitted]

(c) unless the conveyee or conveyees intend to use the prescribed property solely or principally for farming purposes;

(d) if the instrument also conveys property that is not prescribed property; or

(e) unless the prescribed conditions, if any, are complied with.

(4) If an instrument that conveys prescribed property is exempt from stamp duty under this section and the next conveyance of the same, or part of the same, prescribed property in accordance with this section occurs within 5 years after the date of the instrument, the exemption from stamp duty allowed under this section does not apply to that subsequent conveyance.

(5) The exemption from stamp duty allowed under this section does not apply to instruments executed before the commencement of the *Stamp Duty Amendment Act 1999*.

**8F. Application for exemption allowed under section 8E**

(1) A person or persons to whom prescribed property referred to in section 8E is conveyed must apply to the Commissioner for the exemption from stamp duty allowed under that section.

(2) The application under subsection (1) is to be in the approved form.

(3) In determining the application, the Commissioner may request an applicant to provide further information to support the application.

(4) If the Commissioner is satisfied that the instrument effecting the conveyance is an instrument to which the exemption allowed under section 8E applies, the instrument is exempt from stamp duty.

**8G. Refund of duty paid on certain matrimonial property settlements**

(1) In this section –

"matrimonial property" means dutiable property that belongs to the parties to a marriage or to either of them.

(2) If duty imposed on an instrument effecting a conveyance of matrimonial property from a person to his or her spouse or former spouse has been paid under this Act and, within 12 months after the property is conveyed, orders that relate to the distribution of the matrimonial property between the person and his or her spouse that are consistent with the terms of the conveyance are made under Part VIII of the *Family Law Act 1975* of the Commonwealth and sealed by the Family Court, the Commissioner must refund to the person who paid the duty an amount equal to the duty paid.

(3) A refund of stamp duty allowed under this section does not apply to instruments executed before the day on which the Administrator's assent to the *Stamp Duty Amendment Act 2002* is declared.

**8H. Meaning of "managed investment scheme conveyance"**

(1) In this section –

"custodian" means a corporation appointed under section 601FB of the Corporations Act 2001 to hold the property of a registered scheme as agent for the responsible entity of the registered scheme;

"registered scheme" has the same meaning as in the Corporations Act 2001;

"responsible entity" has the same meaning as in the Corporations Act 2001;

"scheme property" means the dutiable property of a registered scheme held by a person as the responsible entity of the registered scheme or as a custodian for the responsible entity of the registered scheme.

(2) Each of the following transactions is a managed investment scheme conveyance:

(a) a conveyance of dutiable property from a person as vendor to the custodian for a responsible entity of a registered scheme, where –

(i) the conveyance is made pursuant to an agreement for the conveyance of the dutiable property between the person as vendor and the responsible entity as purchaser;

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- (ii) the dutiable property is acquired by the responsible entity as scheme property; and
  - (iii) the agreement has been stamped with ad valorem duty;
- (b) a conveyance of dutiable property that is either from the responsible entity of a registered scheme to the custodian for that responsible entity or from the custodian of a responsible entity of a registered scheme to that responsible entity, where –
- (i) the dutiable property is scheme property of that registered scheme; and
  - (ii) the conveyance is not part of an arrangement under which –
    - (A) the scheme property or an interest in the scheme property ceases to be scheme property; or
    - (B) the members of the registered scheme do not have the same trust interest in the scheme property after the conveyance of that property as they had immediately before the arrangement was entered into;
- (c) a conveyance of dutiable property that is scheme property which is a consequence of the retirement of the responsible entity or custodian of a registered scheme or the appointment of a new responsible entity or custodian of the registered scheme, where the Commissioner is satisfied that –
- (i) the only interest acquired by a person in relation to the property as a result of the conveyance is an interest acquired by the replacement or new responsible entity or custodian; and
  - (ii) the replacement or new responsible entity or custodian acquired that interest only because of its appointment as the responsible entity or custodian for the registered scheme.

### **PART 3 – MISCELLANEOUS MATTERS**

#### **9. Regulations**

The Administrator may make Regulations not inconsistent with this Act prescribing all matters required or permitted to be prescribed by this Act, or necessary or convenient to be prescribed for the carrying out or giving effect to this Act.

**PART 4 – TRANSITIONAL MATTERS FOR *STAMP DUTY AMENDMENT ACT 2005***

**10. Application of Act from 3 May to 19 June 2005 to concession for first home owners**

(1) Subject to subsection (2), the amendment of section 8B(1) effected by Part 2 of the *Stamp Duty Amendment Act 2005* applies only in relation to a conveyance of land executed on or after 3 May 2005 and before 20 June 2005.

(2) Section 8B(1) as in force immediately before 3 May 2005 continues to apply in relation to a conveyance of land if –

- (a) the instrument effecting the conveyance replaces an instrument executed before 3 May 2005 to effect the conveyance of the same or substantially similar land;
- (b) the conveyee had an option, granted before 3 May 2005, to purchase the land; or
- (c) the conveyor had an option, granted before 3 May 2005, to require the conveyee to purchase the land.

**11. Application of Act from 3 May 2005 to conveyance of family farming property**

The amendments of section 8E effected by Part 3 of the *Stamp Duty Amendment Act 2005* apply only in relation to an instrument effecting the conveyance of prescribed property executed on or after 3 May 2005.

**12. Application of Act from 20 June 2005 to concession for first home owners**

(1) Subject to subsections (2) and (3), the amendment of section 8B(1) effected by Part 4 of the *Stamp Duty Amendment Act 2005* applies only in relation to a conveyance of land executed on or after 20 June 2005.

(2) Section 8B(1) as in force immediately before 20 June 2005 continues to apply in relation to a conveyance of land if –

- (a) the instrument effecting the conveyance replaces an instrument executed between 3 May 2005 and 19 June 2005 to effect the conveyance of the same or substantially similar land;
- (b) the conveyee had an option, granted between 3 May 2005 and 19 June 2005, to purchase the land; or

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(c) the conveyor had an option, granted between 3 May 2005 and 19 June 2005, to require the conveyee to purchase the land.

(3) Section 8B(1) as in force immediately before 3 May 2005 continues to apply in relation to a conveyance of land if –

(a) the instrument effecting the conveyance replaces an instrument executed before 3 May 2005 to effect the conveyance of the same or substantially similar land;

(b) the conveyee had an option, granted before 3 May 2005, to purchase the land; or

(c) the conveyor had an option, granted before 3 May 2005, to require the conveyee to purchase the land.

**13. Application of Act from 20 June 2005 to rebate for principal place of residence**

(1) Subject to subsection (2), the amendment of section 8C(1) effected by Part 5 of the *Stamp Duty Amendment Act 2005* applies only in relation to a conveyance of land executed on or after 20 June 2005.

(2) Section 8C(1) as in force immediately before 20 June 2005 continues to apply in relation to a conveyance of land if –

(a) the instrument effecting the conveyance replaces an instrument executed before 20 June 2005 to effect the conveyance of the same or substantially similar land;

(b) the conveyee had an option, granted before 20 June 2005, to purchase the land; or

(c) the conveyor had an option, granted before 20 June 2005, to require the conveyee to purchase the land.

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**SCHEDULE 1**

Sections 4 and 5

**RATES OF STAMP DUTY**

Item No.	Class of instruments	Rate of stamp duty
1. – 4.	[Omitted]	
5.	<i>Conveyance of Dutiable Property</i>	
	(1) Conveyance other than a conveyance of a description referred to in paragraph (2), (3), (4), (5), (6), (7) or (8)	<p>Where the amount of the consideration or the unencumbered value of the property the subject of the conveyance or transfer (whichever is the higher) –</p> <p>Does not exceed \$500 000 ... duty on the amount or the unencumbered value (the value), calculated in accordance with the formula –</p> $D = (0.065 \times V^2) + 21V$ <p>Where</p> <p>D = the duty payable in \$</p> <p>and</p> $V = \frac{\text{the value}}{1000}$ <p>Exceeds \$500 000 .... 5.4% of that amount or unencumbered value</p>
	(2) Conveyance to or by persons as joint tenants where one or more of those persons retains an interest in the property the subject of the conveyance	At the rate specified in paragraph (1) above plus \$5.00

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- |     |  |  |
|-----|--|--|
| (3) | Partition of land –  |  |
| (a) | where consideration is given or agreed to be given or where partition is unequal – on the unencumbered value of the additional portion making up the larger part   | At the rate specified in paragraph (1) above   |
| (b) | in any other case  | \$20.00  |
| (4) | Conveyance made subsequent to and in conformity with an agreement or agreements for the conveyance and the agreement or agreements has or have been stamped with ad valorem duty                                   | \$5.00   |
| (5) | Grant by the Territory of an estate in fee simple in land or a convertible Crown lease where monetary consideration is given or agreed to be given   | Calculated on the amount of monetary consideration, at the rate specified in paragraph (1) |
| (6) | A transfer of, or an agreement to transfer, dutiable property subject to a declaration of trust to a trustee if ad valorem duty has been paid on the declaration of trust in respect of the same dutiable property | \$5.00   |
| (7) | A declaration of trust that declares the same trusts as those on which and subject to which the same dutiable property was transferred to the person declaring the trust if ad valorem duty                        |  |

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	has been paid on the transfer or the agreement to transfer	\$5.00
(8)	Managed investment scheme conveyance	\$20.00
6.	Deed (but not a deed that is the security for the repayment of money) of any kind whatsoever, not otherwise chargeable under this Schedule, including any instrument which under the provisions of any statute (other than the <i>Land Title Act</i> ) is given the operation or effect of a deed either before or after registration	
	By which a trust is created	\$20.00
	In any other case	\$20.00
7.	<i>Foreclosure Order</i>	
	On the unencumbered value of the property included in the order	The same duty as on a conveyance under paragraph (1) of item 5 in this Schedule
8.	[Omitted]	
9.	<i>Hiring Arrangement</i>	An amount equal to 1.8% of the total amount paid or payable to the lender in relation to the arrangement
9A.	<i>Special Hiring Arrangement</i>	An amount equal to 1.8% of the total amount paid or payable to the lender in relation to the arrangement or \$9 000, whichever is the lesser
10.	[Omitted]	
11.	<i>Instrument of Appointment Any Trustee</i>	\$20.00



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12. *Lease* that is a lease of land in the Territory
- (1) – (2) [Omitted]
- (3) In respect of a lease where there is valuable consideration other than rent under the lease      The same duty as on a conveyance under paragraph (1) of item 5 in this Schedule, assessed on the amount of consideration other than rent
- (4) [Omitted]
- (5) Where –      The same duty as on a conveyance under paragraph (1) of item 5 in this Schedule, assessed on the unencumbered value of the interest in land granted under the lease
- (a) there is no consideration in money or money's worth; or
- (b) the consideration is, in the opinion of the Commissioner, nominal
- (6) [Omitted]
- (7) A lease made subsequently to and in conformity with an agreement to grant the lease and the agreement has been duly stamped      \$5.00
13. – 15. [Omitted]
16. *Motor Vehicle Certificate of Registration*
- On a motor vehicle certificate of registration      An amount equal to \$3 for every \$100, or fractional part of \$100, of the dutiable value of the motor vehicle
17. *Policies of Insurance* not being a policy of life insurance, or policy under the *Work Health Act*
- (1) Upon every policy and every renewal of a policy of insurance for a term of      10% of the amount of the premium

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one year or less

- |     |   |   |
|-----|---|---|
| (2) | Upon every policy and every renewal of policy of insurance for a term of more than one year | In respect of each year and also of any fractional part of a year in the term –10% of the amount of the premium |
|-----|---|---|

18. *Policies of Life Insurance*

- |     |   |  |
|-----|---|--|
| (1) | Upon every policy (other than a temporary or term insurance policy) | For every \$100 and also for any fractional part of \$100 of the sum insured<br>\$0.10 |
| (2) | Upon a temporary or term insurance policy                           | 5% of the first year's premium   |

19. – [Omitted]

21A.

22. *Counterparts or Copies*

- |     |   |   |
|-----|---|---|
| (1) | On a counterpart or copy of an instrument upon which duty has been paid   | \$5.00                                      |
| (2) | Copy of original instrument, being a copy within the meaning of section 9C of the <i>Taxation (Administration) Act</i> of an original instrument within the meaning of that section | The same duty as on the original instrument |

23. *Instrument to Correct Error*

On an instrument which the Commissioner is satisfied is executed solely to correct an error in or effected by an instrument upon which duty has been paid	\$20.00
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24. *Instruments Relating to Managed Investment Schemes*

On an instrument if the Commissioner is satisfied –	\$20.00
(a) that the instrument was	

entered into as a consequence of the conversion of an undertaking to a registered scheme (within the meaning of Division 11 of Part 11.2 of the Corporations Law) for which a deed has been lodged under Division 5 of Part 7.12 of the Corporations Law as in force before the commencement of the *Managed Investments Act 1998* of the Commonwealth; and

- (b) that the members have the same beneficial interests in the scheme property as they had before the instrument was executed.
-

**SCHEDULE 2**

Section 6

**EXEMPTIONS FROM STAMP DUTY**

Item No.	Class of exempt instruments
5.	Lease of a building or part of a building to be used for residential purposes.
6.	[Omitted]
6A.	Conveyance to the Territory, to a Government Business Division declared by regulation to be a Government Business Division for the purposes of this item or to an authority of the Territory other than a Government Business Division to the extent only of the proportion of the duty otherwise payable on the instruments effecting the conveyance that represents the proportion the interest of the Territory, Government Business Division or authority in the property is in relation to the property.
6B.	Lease to the Territory, to a Government Business Division declared by regulation to be a Government Business Division for the purposes of this item or to an authority of the Territory other than a Government Business Division.
7.	Conveyance or lease to the Commonwealth or to an authority of the Commonwealth.
8.	Transfer of property for the purposes of a compulsory transfer of business under Part 4, Division 3 of the <i>Financial Sector (Transfer of Business) Act 1999</i> of the Commonwealth.
8A.	Statutory vesting – <ul style="list-style-type: none"><li data-bbox="331 1641 1361 1720">(a) by which property vests in a company only because of its registration under Part 5B.1 of the <i>Corporations Act 2001</i>;</li><li data-bbox="331 1760 1361 1872">(b) by which property held by a person for or on behalf of an association vests in the association under section 12 of the <i>Associations Act</i> only because of its incorporation under that Act;</li><li data-bbox="331 1912 1361 2022">(c) by which property vests in the executor or administrator of a deceased person's estate under section 52 of the <i>Administration and Probate Act</i>; or</li></ul>

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- (d) by which property owned by the council for a council area vests in a community government council established for that area or part of that area under section 106(2)(a) of the *Local Government Act*.
9. Transfer during the winding up of a company of its property (both real and personal) to a shareholder of the company where the shareholder is entitled to the property on a distribution in specie unless the transfer is or is part of a tax avoidance scheme.
- 9A. Conveyance –
- (a) that the Commissioner is satisfied is made solely for the purpose of effecting the appointment of a new trustee on the retirement of a trustee or as an additional trustee, if –
    - (i) no beneficial interest passes in the property conveyed;
    - (ii) the conveyance is not part of a transaction or series of transactions on which duty is payable under any of the following provisions of the *Taxation (Administration) Act*:
      - (A) section 56BAC;
      - (B) section 83B by virtue of section 83A(1B)(b); and
    - (iii) the property conveyed was acquired by the retiring trustee or existing trustee in the capacity of trustee by virtue of an instrument which was duly stamped or has been exempted from duty under this Schedule or was not otherwise subject to duty;
  - (b) subject to paragraph (ba), made by a trustee to a beneficiary, where the conveyance is not made for valuable consideration and the conveyance is in conformity with a trust contained in a validly constituted trust and the property the subject of the conveyance was acquired by the trustee by virtue of an instrument which was duly stamped or has been exempted from duty under this Schedule or was not otherwise subject to duty;
  - (ba) made by a trustee of a discretionary trust to a beneficiary where –
    - (i) the beneficiary is a natural person and, as a result of the transfer, the beneficiary holds both the legal and equitable interests in the property the subject of the conveyance;
    - (ii) the conveyance is not made for valuable consideration, which includes money or moneys worth, the forgiveness of or release from a debt, gift or legal obligation (including the

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trustee's right of indemnity and exoneration against a beneficiary) and whether the valuable consideration is paid, payable, made over to, given or granted by or to the trustee, a beneficiary or a person acting for, in concert with or under an arrangement or understanding (which may be formal or informal or express or implied) with the trustee or a beneficiary; and

(iii) the conveyance is in conformity with a trust contained in a validly constituted trust and the property the subject of the conveyance was acquired by the trustee by virtue of an instrument which was duly stamped or has been exempted from duty under this Schedule or was not otherwise subject to duty; or

(c) made by a trustee to a beneficiary, where the conveyance is not made for valuable consideration and the property the subject of the conveyance was acquired by the trustee by virtue of the operation of a testamentary instrument or intestacy.

9B. Transfer of an interest in the title to the property which the Commissioner is satisfied is the principal place of residence of persons who are the spouses or de facto partners of one another from one person to both with the effect that both own the property equally where there is no consideration and no other person obtains an interest or benefit from the transfer.

10. – 22. [Omitted]

23. Conveyance to a former bankrupt from the estate of the former bankrupt which results in the former bankrupt holding both the legal and the equitable interest in the property conveyed to him or her.

24. – 25. [Omitted]

26. Letter or power of attorney –

(a) in the form of an order, request, or direction, under hand only, from the proprietor of any stock to any company, or to any officer of any company, or to any banker, to pay the dividends or interest arising from the stock to any person therein named; or

(b) for the sole purpose of appointing a proxy to vote at a specified meeting or meetings generally, being a meeting or meetings at which votes may be given by proxy.

27. – 29. [Omitted]

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30. Any insurance cover-note in pursuance of which a duly stamped policy is issued within 3 months of the date of the cover-note.
31. Any policy of insurance issued to the original insured or his personal representative in pursuance of a cover-note which has been duly stamped as a policy.
32. Any policy of insurance taken out in pursuance of a requirement under the *Work Health Act*.
- 32A. A policy of insurance entered into in the course of a health insurance business conducted by a registered health benefits organisation within the meaning of Part VI of the *National Health Act 1953* of the Commonwealth, but only if the registered health benefits organisation issued the policy.
33. Grant of a statutory licence or permission used in or in connection with a business undertaking, not being a grant which is or, in the opinion of the Commissioner, amounts to or has the same effect as, a transfer of the licence or permission.
- 33A. Transfer under the *Commercial Passenger (Road) Transport Act* of a taxi licence or an agreement to make such a transfer.
- 33AA. Conveyance of a licence pursuant to section 12A of the *Fisheries Act*, not being an arrangement which is, or which, in the opinion of the Commissioner, amounts to or has the same effect as, the permanent transfer of the licence.
- 33B. Grant of an estate in fee simple or other lesser estate in land from the Crown other than –
  - (a) a grant of an estate in fee simple or lesser estate after the surrender of a convertible Crown lease held over the same land the subject of the grant where –
    - (i) the grantee was not the person who surrendered the convertible Crown lease; and
    - (ii) the grant is or, in the opinion of the Commissioner, amounts to or has the effect as if it were a transfer of the estate in the land; or
  - (b) a grant of an estate in fee simple or convertible Crown lease for which monetary consideration is given or agreed to be given.
- 33C. Transfer under the *Petroleum Act*, the *Energy Pipelines Act*, the *Petroleum (Submerged Lands) Act* or the *Petroleum (Prospecting and Mining) Act* of

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a lease, licence, permit or other authority, or any agreement to make such a transfer.

34. Articles of indenture of apprenticeships.
35. Wills and testamentary instruments.
36. An instrument effecting or evidencing the conveyance of dutiable property or the grant of a lease to a public hospital, public benevolent institution, religious institution or public education institution or a council, society, organisation or other body established or carried on exclusively or principally for the promotion of the interests of a school (other than a school carried on for the profit of an individual) if the property the subject of the conveyance or lease is to be used solely by that entity for purposes other than the carrying on of a commercial activity conducted by or on behalf of the entity.
37. Any of the following motor vehicle certificates of registration:
  - (a) a motor vehicle certificate of registration issued to the person in whose name the vehicle was last registered before it was issued (whether registered in the Territory or elsewhere and whether or not that registration has expired) other than –
    - (i) a motor vehicle certificate of registration issued in respect of a motor vehicle that –
      - (A) was at any time registered under the *Interstate Road Transport Act 1985* of the Commonwealth; and
      - (B) is being registered under the *Motor Vehicles Act* by a person who has, until so registering the motor vehicle, never paid any stamp duty in relation to the motor vehicle under any law in force in the Commonwealth or a State or Territory of the Commonwealth;
    - (ii) a motor vehicle certificate of registration issued in respect of a motor vehicle that –
      - (A) is a motor vehicle in which seating is provided for not less than 12 persons; and
      - (B) is being registered under the *Motor Vehicles Act* by a person who has, until so registering the motor vehicle, never paid any stamp duty in relation to that motor vehicle under any law in force in the



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Commonwealth or a State or Territory of the Commonwealth; or

- (iii) a motor vehicle certificate of registration, or a motor vehicle certificate of registration belonging to a class of motor vehicle certificates of registration, prescribed for the purposes of this subparagraph;
- (b) a motor vehicle certificate of registration issued following a transfer –
- (i) to a person who is the spouse, de facto partner, parent or child of the person in whose name the vehicle was last registered (whether in the Territory or elsewhere) before the issue of the motor vehicle certificate of registration; or
  - (ii) to or from the spouse, de facto partner, parent or child jointly with that person,
- if the transfer is wholly by way of gift;
- (c) a motor vehicle certificate of registration issued to a person who is engaged solely or principally in the business of agricultural or pastoral production other than in respect of a vehicle designed primarily and principally for the transport of persons;
- (d) a motor vehicle certificate of registration issued to a person to give effect to –
- (i) a change in that person's name; or
  - (ii) a change in the name of the business carried on by that person;
- (e) a motor vehicle certificate of registration issued to a person –
- (i) who is the executor or administrator of, or the person administering, the estate of a deceased person for the purpose of transferring the vehicle to a person beneficially entitled to the vehicle;
  - (ii) who is the executor or administrator of, or the person administering, the estate of a deceased person for the purpose of sale in the course of winding up the estate of a deceased person; or
  - (iii) who is beneficially entitled to the vehicle under the estate of a deceased person;

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- (f) a duplicate motor vehicle certificate of registration;
- (g) a motor vehicle certificate of registration issued on an application for registration by the Territory, by a Government Business Division declared by regulation to be a Government Business Division for the purposes of this item or by a person acting on behalf of the Territory other than a Government Business Division;
- (h) a motor vehicle certificate of registration issued in the name of a public hospital, public benevolent institution, religious institution or public education institution or a council, society, organisation or other body established or carried on exclusively or principally for the promotion of the interests of a school (other than a school carried on for the profit of an individual);
- (j) a motor vehicle certificate of registration issued to a person who, in the opinion of the Commissioner, is engaged principally in the business of buying and selling motor vehicles (a "motor vehicle trader") in respect of –
  - (i) a vehicle acquired by the motor vehicle trader for the purpose of resale by the motor vehicle trader in the ordinary course of business; or
  - (ii) a new motor vehicle used solely or principally by the motor vehicle trader to sell new motor vehicles of the same class,  
other than –
    - (iii) a vehicle used solely or principally by the motor vehicle trader, a member of the motor vehicle trader's staff or a member of the motor vehicle trader's family; or
    - (iv) a vehicle used for general purposes in the motor vehicle trader's business;
- (k) a motor vehicle certificate of registration issued in respect of a vehicle that is –
  - (i) a motorized wheelchair;
  - (ii) an experimental or research vehicle that has no readily ascertainable market value;
  - (iii) a vehicle that has been brought into the Territory principally to take part in, or be part of, a specific event or specific events; or

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- (iv) a vehicle that is registered under the *Motor Vehicles Act* as a classic, veteran or vintage vehicle;
  - (m) a motor vehicle certificate of registration issued –
    - (i) to a veteran who is eligible to receive a pension at the rate specified by section 22(4) or 24(4) of the *Veterans' Entitlements Act 1986* (Cth); and
    - (ii) in respect of a motor vehicle for the veteran's non-commercial use;
  - (n) a motor vehicle certificate of registration issued to a person solely to correct an error on another motor vehicle certificate of registration on which stamp duty has been paid.
38. Any instrument that is the security for the repayment of moneys and which is not otherwise subject to duty.
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## *Stamp Duty Act*

### *Notes*

1. The *Stamp Duty Act* comprises the *Stamp Duty Ordinance 1978* and amendments made by other legislation, the details of which are specified in the following table:

Act	Number and year	Date of assent by Administrator	Date of commencement
<i>Stamp Duty Ordinance 1978</i>	No. 48, 1978	30 June 1978	1 July 1978 (a)
<i>Stamp Duty Act (No. 2) 1978</i>	No. 94, 1978	5 Sept 1978	5 Sept 1978
<i>Stamp Duty Act (No. 3) 1978</i>	No. 98, 1978	13 Oct 1978	13 Oct 1978
<i>Stamp Duty Act (No. 4) 1978</i>	No. 13, 1979	26 Jan 1979	26 Jan 1979
<i>Stamp Duty Act 1979</i>	No. 61, 1979	15 June 1979	22 June 1979 (b)
<i>Stamp Duty Act (No. 2) 1979</i>	No. 73, 1979	26 June 1979	26 June 1979
<i>Stamp Duty Act (No. 3) 1979</i>	No. 157, 1979	12 Dec 1979	26 June 1979 (c)
<i>Stamp Duty Amendment Act 1981</i>	No. 66, 1981	31 Aug 1981	1 Sept 1981
<i>Stamp Duty Amendment Act 1982</i>	No. 77, 1982	8 Dec 1982	8 Dec 1982
<i>Stamp Duty Amendment Act 1983</i>	No. 33, 1983	3 Oct 1983	30 Aug 1983 (d)
<i>Stamp Duty Amendment Act 1985</i>	No. 27, 1985	26 June 1985	4 June 1985 (e)
<i>Stamp Duty Amendment Act (No. 2) 1985</i>	No. 55, 1985	25 Nov 1985	1 Dec 1985 (f)

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<i>Stamp Duty Amendment Act 1987</i>	No. 24, 1987	25 June 1987	s. 4: 1 May 1987; s. 5(2): 1 Mar 1986; Remainder: 25 June 1987
<i>Stamp Duty Amendment Act (No. 2) 1987</i>	No. 30, 1987	31 July 1987	1 Aug 1987 (g)
<i>Stamp Duty Amendment Act (No. 3) 1987</i>	No. 33, 1987	31 July 1987	1 Aug 1987 (h)
<i>Stamp Duty Amendment Act 1988</i>	No. 3, 1988	21 Mar 1988	24 Aug 1988 (i)
<i>Stamp Duty Amendment Act (No. 2) 1988</i>	No. 40, 1988	14 Sept 1988	17 Aug 1988 (j)
<i>Stamp Duty Amendment Act 1989 as amended by</i>	No. 26, 1989 No. 60, 1989	15 June 1989 2 Oct 1989	29 Nov 1989 (k) 2 Oct 1989
<i>Stamp Duty Amendment Act (No. 2) 1989</i>	No. 41, 1989	20 Sept 1989	ss 5, 6 and 7(a) and (c): 1 Dec 1989; Remainder: 20 Sept 1989 (l)
<i>Stamp Duty Amendment Act 1990</i>	No. 21, 1990	7 June 1990	1 Jan 1991 (m)
<i>Stamp Duty Amendment Act 1991</i>	No. 25, 1991	11 June 1991	1 July 1991 (n)
<i>Stamp Duty Amendment Act (No. 2) 1991</i>	No. 78, 1991	16 Dec 1991	1 Jan 1992 (o)
<i>Stamp Duty Amendment Act 1992</i>	No. 51, 1992	18 Sept 1992	1 July 1992 (p)

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<i>Public Sector Employment and Management (Consequential Amendments) Act 1993</i>	No. 28, 1993	30 June 1993	1 July 1993 (q)
<i>Stamp Duty Amendment Act 1993</i>	No. 50, 1993	27 Sept 1993	1 Oct 1993 (r)
<i>Stamp Duty Amendment Act 1994</i> as amended by	No. 41, 1994 No. 50, 1994	30 June 1994 20 Sept 1994	1 July 1994 (s) 20 Sept 1994
<i>Stamp Duty Amendment Act (No. 2) 1994</i>	No. 70, 1994	15 Dec 1994	15 Dec 1994
<i>Stamp Duty Amendment Act 1995</i>	No. 31, 1995	26 June 1995	1 July 1995 (t)
<i>Stamp Duty Amendment Act (No. 2) 1995</i>	No. 48, 1995	15 Nov 1995	1 July 1995 (u)
<i>Stamp Duty Amendment Act 1998</i>	No. 20, 1998	30 Mar 1998	30 Mar 1998
<i>Stamp Duty Amendment Act 1999</i>	No. 39, 1999	31 Aug 1999	31 Aug 1999
<i>Stamp Duty Amendment Act (No. 2) 1999</i>	No. 49, 1999	16 Nov 1999	10 June 1999 (v)
<i>Financial Relations Agreement (Consequential Provisions) Act 2000</i>	No. 32, 2000	27 June 2000	Parts 5 and 6: 1 July 2001; Remainder: 1 July 2000 (w)
<i>Stamp Duty Amendment Act 2000</i>	No. 35, 2000	27 June 2000	Part 1: 27 June 2000; Parts 2 – 8: 1 July 2000; Part 9: 16 May 2000 (x)

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<i>Statute Law Revision Act 2001</i>	No. 3, 2001	22 Mar 2001	22 Mar 2001
<i>Stamp Duty Amendment Act 2001</i>	No. 48, 2001	19 July 2001	s. 7(1): 29 May 2001; Remainder: 1 July 2001 (y)
<i>Stamp Duty Amendment Act 2002</i>	No. 51, 2002	10 Oct 2002	ss 4 and 6(f): 20 Aug 2002; Remainder: 10 Oct 2002 (z)
<i>Stamp Duty Amendment Act 2003</i>	No. 35, 2003	30 June 2003	s. 5(a) and (b): 27 May 2003; Remainder: 1 July 2003 (aa)
<i>Commercial Passenger (Road Transport (Consequential Amendments) Act 2003</i>	No. 41, 2003	7 July 2003	1 Aug 2003 (ab)
<i>Law Reform (Gender, Sexuality and De Facto Relationships) Act 2003</i>	No. 1, 2004	7 Jan 2004	17 Mar 2004 (ac)
<i>Stamp Duty Amendment Act 2004</i>	No. 29, 2004	28 April 2004	s. 4(b): 10 Nov 2003; s. 6: 17 Mar 2004; Remainder: 1 July 2004 (ad)
<i>Stamp Duty Amendment Act (No. 2) 2004</i>	No. 40, 2004	6 July 2004	Part 2: 18 May 2004; Parts 3 and 4: 1 July 2004 (ae) Remainder: 6 July 2004

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<i>Housing Amendment Act 2005</i>	No. 17, 2005	5 May 2005	30 June 2004 (af)
<i>Stamp Duty Amendment Act 2005</i>	No. 29, 2005	18 July 2005	s. 3, Parts 2, 3 and 8: 3 May 2005; Parts 4 and 5: 20 June 2005; Parts 6 and 7: 1 July 2005; Remainder: 18 July 2005 (ag)
<i>Treasury Legislation and Consequential Amendment Act 2006</i>	No. 19, 2006	28 June 2006	Part 1: 28 June 2006; Part 2: 2 May 2006; Remainder: 1 July 2006 (ah)

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- (a) *See* section 2.
- (b) *See* section 2 and *Gazette* G25, dated 22 June 1979, p. 5.
- (c) *See* section 2, section 2 of the *Taxation (Administration) Act (No. 2) 1979* and *Gazette* G19, dated 9 May 1980, p. 17.
- (d) *See* section 2.
- (e) *See* section 2.
- (f) *See* section 2.
- (g) *See* section 2.
- (h) *See* section 2.
- (i) *See* section 2 and *Gazette* S44, dated 24 August 1988.
- (j) *See* section 2.
- (k) *See* section 2, section 2 of the *Racing and Betting Amendment Act 1989*, section 2 of the *Unlawful Betting Act 1989* and *Gazette* G17, dated 3 May 1989, p. 2.
- (l) *See* section 2.
- (m) *See* section 2 and *Gazette* S76, dated 21 December 1990.
- (n) *See* section 2.
- (o) *See* section 2 and section 2 of the *Taxation (Administration) Amendment Act (No. 2) 1991*.



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- (p) *See* section 2 and section 2 of the *Taxation (Administration) Amendment Act 1992*.
  - (q) *See* section 2, section 2 of the *Public Sector Employment and Management Act 1993* and *Gazette S53*, dated 29 June 1993.
  - (r) *See* section 2.
  - (s) *See* section 2.
  - (t) *See* section 2.
  - (u) *See* section 2.
  - (v) *See* section 2.
  - (w) *See* section 2(2) and (3).
  - (x) *See* section 2.
  - (y) *See* section 2.
  - (z) *See* section 2.
  - (aa) *See* section 2.
  - (ab) *See* section 2 and *Gazette G30*, dated 30 July 2003, p. 2.
  - (ac) *See* section 2 and *Gazette G11*, dated 17 March 2004, p. 8.
  - (ad) *See* section 2.
  - (ae) *See* section 2.
  - (af) *See* section 2.
  - (ag) *See* section 2.
  - (ah) *See* section 2.
2. For savings and transitional provisions, *see* the following:
- (a) section 4 of the *Stamp Duty Act (No. 2) 1978*;
  - (b) section 5 of the *Stamp Duty Act (No. 4) 1978*;
  - (c) section 10 of *Financial Relations Agreement (Consequential Provisions) Act 2000*;
  - (d) section 7 of the *Stamp Duty Amendment Act 2000*;
  - (e) section 4(2) and (3) of the *Stamp Duty Amendment Act 2003*;
  - (f) section 50 of the *Law Reform (Gender, Sexuality and De Facto Relationships) Act 2003*;
  - (g) section 7 of the *Stamp Duty Amendment Act 2004*.
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## *Stamp Duty Act*

### *Table of Amendments*

Section	
Long title	Amended by No. 30, 1987, s. 9
Heading	
Part 1	Inserted by No. 29, 2005, s. 14
1.	Amended by No. 30, 1987, s. 9
2.	Amended by No. 30, 1987, s. 9
3.	Amended by No. 30, 1987, s. 9; No. 40, 1988, s. 4; substituted by No. 41, 1989, s. 4
Heading	
Part 2	Inserted by No. 29, 2005, s. 15
4.	Amended by No. 30, 1987, s. 9
6.	Amended by No. 73, 1979, s. 3; No. 66, 1981, s. 5; No. 77, 1982, s. 3; No. 30, 1987, ss 4 and 9; No. 40, 1988, s. 5; No. 41, 1989, s. 5; No. 50, 1993, s. 4; No. 39, 1999, s. 3
6A.	Inserted by No. 77, 1982, s. 4
6B.	Inserted by No. 48, 2001, s. 4
7.	Amended by No. 41, 1989, s. 6; substituted by No. 70, 1994, s. 2
8.	Amended by No. 157, 1979, s. 4; No. 30, 1987, s. 5; No. 40, 1988, s. 6; No. 25, 1991, s. 4; repealed by No. 78, 1991, s. 3; inserted by No. 48, 2001, s. 5; amended by No. 19, 2006, s. 89
8A.	Inserted by No. 77, 1982, s. 5; substituted by No. 30, 1987, s. 6; amended by No. 78, 1991, s. 4
8B.	Inserted by No. 33, 1983, s. 4; amended by No. 30, 1987, s. 7; No. 41, 1994, s. 4; No. 35, 2000, s. 14; No. 3, 2001 s. 8; substituted by No. 51, 2002, s. 4; amended by No. 1, 2004, s. 47; No. 29, 2004, ss 4 and 6; No. 17, 2005, s. 8; No. 29, 2005, ss 4 and 8; No. 19, 2006, ss. 6 and 17
8BA.	Inserted by No. 20, 1998, s. 3; amended by No. 39, 1999, s. 4; repealed by No. 35, 2000, s. 14
8C.	Inserted by No. 27, 1985, s. 4; repealed by No. 35, 2000, s. 5; inserted by No. 51, 2002, s. 4; amended by No. 29, 2004, s. 5; No. 17, 2005, s. 8; No. 29, 2005, s. 10; No. 19, 2006, s. 7 and 18
8D.	Inserted by No. 3, 1988, s. 4; amended by No. 48, 1995, s. 3; repealed by No. 32, 2000, s. 36
8E.	Inserted by No. 39, 1999, s. 5; amended by No. 1, 2004, s. 48; No. 29, 2005, s. 6
8F.	Inserted by No. 39, 1999, s. 5
8G.	Inserted by No. 51, 2002, s. 5
8H.	Inserted by No. 51, 2002, s. 5; amended by No. 19, 2006, s. 31
Heading	
Part 3	Inserted by No. 29, 2005, s. 16
9.	Amended by No. 30, 1987, s. 9

## *Stamp Duty Act*

### Heading

Part 4                    Inserted by No. 29, 2005, s. 5

10.                      Inserted by No. 29, 2005, s. 5

11.                      Inserted by No. 29, 2005, s. 7

12.                      Inserted by No. 29, 2005, s. 9

13.                      Inserted by No. 29, 2005, s. 11

Schedule 1            Amended by No. 94, 1978, s. 3; No. 98, 1978, s. 3; No. 13, 1979, s. 3; No. 61, 1979, s. 3; No. 73, 1979, s. 4; No. 157, 1979, s. 5; No. 66, 1981, s. 6; No. 77, 1982, s. 6; No. 33, 1983, s. 5; No. 27, 1985, s. 5; No. 55, 1985, s. 4; No. 24, 1987, ss. 4 and 5; No. 30, 1987, ss. 8 and 9; No. 33, 1987, s. 3; No. 3, 1988, s. 5; No. 40, 1988, s. 7; No. 26, 1989, s. 3; No. 41, 1989, s. 7; No. 21, 1990, s. 4; No. 25, 1991, s. 5; No. 78, 1991, s. 5; No. 51, 1992, s. 3; No. 50, 1993, s. 5; No. 41, 1994, s. 5 as amended by No. 50, 1994, s. 16; No. 31, 1995, s. 3; No. 48, 1995, s. 4; No. 20, 1998, s. 4; No. 49, 1999, s. 3; No. 32, 2000, ss. 9, 17 and 37; No. 35, 2000, ss. 6, 9, 12 and 15; No. 48, 2001, s. 6; No. 51, 2002, s. 6; No. 35, 2003, s. 4; No. 29, 2005, s. 12; No. 19, 2006, ss. 32 and 43

Schedule 2            Amended by No. 13, 1979, s. 4; No. 73, 1979, s. 5; No. 66, 1981, s. 7; No. 33, 1983, s. 6; No. 27, 1985, s. 6; No. 24, 1987, s. 5; No. 30, 1987, s. 9; No. 3, 1988, s. 6; No. 21, 1990, s. 5; No. 78, 1991, s. 6; No. 28, 1993, s. 3; No. 50, 1993, s. 6; No. 41, 1994, s. 6; No. 20, 1998, s. 5; No. 32, 2000, s. 38; No. 35, 2000, ss. 4, 8 and 10; No. 48, 2001, s. 7; No. 51, 2002, s. 7; No. 35, 2003, s. 5; No. 41, 2003, s. 4; No. 1, 2004, s. 49; No. 40, 2004, ss. 4, 5 and 6; No. 29, 2005, s. 13; No. 19, 2006, ss. 33 and 79