South Australia

Stamp Duties Act 1923

An Act relating to stamp duties.

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Legislative history

The Parliament of South Australia enacts as follows:

Part 1—Preliminary provisions

Division 1—Short title

1—Short title

This Act may be cited as the *Stamp Duties Act 1923*.

Division 2—Interpretative provisions

2—Interpretation

(1) In this Act, unless it is otherwise provided or there is something in the context repugnant thereto—

approved form means a form approved by the Commissioner;

assessment means an assessment or reassessment by the Commissioner under Part 3 of the *Taxation Administration Act 1996*, and ***assess*** and ***assessed*** have corresponding meanings;

beneficial interest means an equitable interest or an interest vested both at law and in equity in the holder of the interest and includes a potential beneficial interest;

business of primary production means the business of agriculture, pasturage, horticulture, viticulture, apiculture, poultry farming, dairy farming, forestry or any other business consisting of the cultivation of soils, the gathering in of crops, the rearing of livestock or the propagation and harvesting of fish or other aquatic organisms;

Commissioner means the person appointed or acting as the Commissioner of State Taxation, and includes a person appointed or acting as a Deputy Commissioner of State Taxation (see Part 9 of the *Taxation Administration Act 1996*);

die means die or other machine or implement used for impressing or imprinting stamps upon documents;

discretionary trust means an arrangement, however made, under which a person holds property, and the beneficial interest in all or any part of that property may be vested in a person (in this Act referred to as an ***object*** of the discretionary trust) on the exercise of a discretion, whether subject to any other contingency or not and whether the exercise of the discretion is obligatory or optional;

domestic partner means a person who is a domestic partner within the meaning of the *Family Relationships Act 1975*, whether declared as such under that Act or not;

duty means duty charged under this Act, and includes penalty tax and interest payable under Part 5 of the *Taxation Administration Act 1996* in relation to duty under this Act;

executed and ***execution***, with reference to instruments not under seal, mean signed and signature;

financial product means—

(a) any stock, share or other similar security of a corporation (including a government, semi-government or municipal corporation), company or society; or

(b) any debenture, debenture stock, bond, note or other similar security of a corporation (including a government, semi-government or municipal corporation), company or society (whether constituting a charge on the assets of the corporation, company or society or not); or

(c) any interest in a managed investment scheme registered under Chapter 5C of the *Corporations Act 2001* of the Commonwealth; or

(f) any other stock, security or interest brought within the ambit of this definition by the regulations,

and includes a right in respect of a financial product but does not include any stock, security or interest excluded from the ambit of this definition by the regulations;

foreign person—see subsection (14);

foreign trust—see subsection (14);

forge includes counterfeit;

GST means the tax payable under the GST law;

GST law means—

(a) A *New Tax System (Goods and Services Tax) Act 1999* (Cwth); and

(b) the related legislation of the Commonwealth dealing with the imposition of a tax on the supply of goods and services;

impressed stamp means—

(a) a stamp impressed or imprinted by means of a die; or

(b) a record imprinted or made by means of any machine or implement,

under the direction of the Commissioner in pursuance of this Act;

instrument includes every written document;

interest in property means a legal or equitable interest and includes a potential, contingent, expectant or inchoate interest;

jurisdiction means—

(a) a State or Territory of Australia; or

(b) a country or place subject to the laws of a particular legislative authority;

material means any sort of material upon which words or figures can be expressed;

money includes all sums expressed in Australian or foreign currency;

Planning and Design Code means the Planning and Design Code under the *Planning, Development and Infrastructure Act 2016*;

potential beneficial interest means the rights, expectancies or possibilities of an object of a discretionary trust in, or in relation to, property subject to the discretionary trust;

property means real or personal property and includes—

(b) an interest in property;

qualifying land means land that is being used for any purpose other than—

(a) land that is taken to be used for residential purposes in accordance with subsection (1a); or

(b) land that is taken to be used for primary production in accordance with subsection (1f);

quoted, in relation to any shares, units in a unit trust scheme or interests in such shares or units, includes—

(a) shares, units or interests that have stopped being quoted on a recognised financial market merely because they belong to a class of shares, units or interests the quotation of which has been suspended, unless the body that issued the shares, units or interests has ceased to be included in the official list of the financial market; and

(b) shares, units or interests that comprise a stapled security that is quoted on a recognised financial market;

recognised financial market means—

(a) a financial market operated by the Australian Securities Exchange Limited; or

(b) a financial market of a stock exchange brought within the ambit of this definition by the regulations;

records means records of any kind (whether in documentary or other form);

rent includes an amount (however it may be described in a lease) to be paid by a lessee to a lessor to reimburse, offset or defray the lessor's liability to GST;

right in respect of a financial product means a right, whether actual, prospective or contingent, of any person to have issued to him or her a financial product, whether or not on payment of any money or other consideration for the financial product;

sale of property includes any transaction under which the property is converted into money;

short stay accommodation—land is rented for the purposes of short stay accommodation if the land is provided for the temporary accommodation of a person away from their usual place of residence under a lease, licence or other arrangement for fee, reward or other consideration that does not amount to an agreement to which the *Residential Tenancies Act 1995* applies;

Note—

For example, land that is rented on a short term basis through marketplaces such as Airbnb™ or Stayz™.

spouse—a person is the spouse of another if they are legally married;

stamp means an impressed stamp;

stamp duty certificate means a certificate issued under section 3E in relation to an instrument;

stamp duty identification number means a stamp duty identification number as determined by the Commissioner;

stamped means bearing an impressed stamp;

State includes the Australian Capital Territory and the Northern Territory;

stock means any share in the stocks or funds of any State or government, or in the capital stock or funded debt of any company, corporation or society (whether incorporated under a law of this or any other State, a law of the Commonwealth, or a law of any other place);

transfer, in relation to property, means transfer, assure or vest at law or in equity (whether or not the transfer, assurance or vesting is subject to registration, the issue of a certificate of title or some other similar requirement);

unit in relation to a unit trust scheme means a right or interest (however described) of a beneficiary under a unit trust scheme;

unit trust scheme means an arrangement made for the purpose, or having the effect, of providing for persons having funds available for investment facilities for the participation by them, as beneficiaries under a trust, in any profits or income arising from the acquisition, holding, management or disposal of any property subject to the trust;

wholly foreign owned corporation—see subsection (14);

wholly foreign owned trust—see subsection (14);

write, ***written*** and ***writing*** include every mode in which words or figures can be expressed upon material.

(1a) For the purposes of the definition of ***qualifying land***, but subject to subsection (1d), land will be taken to be used for residential purposes if—

(a) the Commissioner determines that—

(i) the land is neither vacant nor vacant with only minor improvements; and

(ii) the land—

(A) is, or is capable of being, occupied as a residence or as accommodation; or

(B) will be capable of being occupied as a residence or as accommodation after the completion of building work on the land that has, at the date of the relevant conveyance or transfer, commenced,

regardless of the term, or possible term, of occupation or any other purpose for which the land is, or is or will be capable of being, used; or

(b) the Commissioner determines that—

(i) the land is vacant or vacant with only minor improvements; and

(ii) the land is within a zone or subzone under the Planning and Design Code that allows the land to be used for a residence or for other accommodation (notwithstanding that the zoning of the land may, in a manner consistent with the Planning and Design Code, allow the land to be used for some other purpose).

(1b) In determining whether land is, or will be, capable of being occupied as a residence or as accommodation for the purposes of subsection (1a)(a)(ii), the Commissioner may have regard to any characteristics of land indicative of such occupation that are prescribed by the regulations.

(1c) For the purposes of subsection (1a)(a)(ii)(B), the regulations may prescribe circumstances in which building work will be taken to have commenced.

(1d) Land will not be taken to be used for residential purposes for the purposes of the definition of ***qualifying land*** in subsection (1) if it is land of a classification, or used for a purpose, excluded by the regulations.

(1e) To avoid doubt, land may be taken to be used for residential purposes whether or not the land is rented for the purposes of short stay accommodation.

(1f) For the purposes of the definition of ***qualifying land***, but subject to subsection (1g), land will be taken to be used for primary production if the Commissioner determines that—

(a) it is being predominantly used for primary production purposes; or

(b) although the land is not being used at the relevant time the land should be taken to be used for primary production purposes due to a classification that has been assigned to the land by the Valuer-General.

(1g) Land will not be taken to be used for primary production for the purposes of the definition of ***qualifying land*** in subsection (1) if it is land of a classification, or used for a purpose, excluded by the regulations.

(1h) The Commissioner may, in making a determination under subsection (1a) or (1f), take into account information provided by the Valuer-General.

(2) An interest of a particular kind in the proceeds of the sale of property is, until the property is sold, taken to be an interest of the same kind in the property.

Example—

A beneficial interest in the proceeds of the sale of property is, until the property is sold, taken to be a beneficial interest in the property.

(3) A person is taken to transfer a leasehold or other interest in land held from the Crown if the person surrenders the interest so that the Crown may grant to a person other than the surrenderor a leasehold or other interest in the land.

(4) For the purposes of the application of this Act to and in relation to land (whether referred to as land, real property (or property when it is constituted by land) or a land asset under this Act), the following will be taken to be within the concept of land:

(a) an estate or interest in land (including land covered by water);

(b) without limiting paragraph (a), a right in relation to land brought within the ambit of this paragraph by subsection (5);

(c) without limiting paragraph (a) or (b), any of the following or an estate or interest in any of the following:

(i) a mining tenement;

(ii) without limiting subparagraph (i), a pipeline constructed under the authority of a pipeline licence under the *Petroleum and Geothermal Energy Act 2000*;

(iii) an interest conferred by a forestry property (vegetation) agreement (within the meaning of the *Forest Property Act 2000*).

(5) For the purposes of paragraph (b) of subsection (4), the following are brought within the ambit of that paragraph by this subsection:

(a) an option to acquire land;

(b) subject to section 31, a right to acquire an estate or interest in land;

(c) any other right or interest prescribed by the regulations.

(6) Subsections (4) and (5) do not extend to—

(a) a carbon right under the *Forest Property Act 2000*; or

(b) a lease granted under the *Aquaculture Act 2001*, including a sublease of such a lease; or

(c) any other interest excluded from the application of either subsection by the regulations.

(7) For the purposes of this Act (other than Part 4), land will be taken to include anything fixed to land, including anything—

(a) separately owned from the land; or

(b) fixed to the land but notionally severed or considered to be legally separate to the land by virtue of or as a result of another Act or law (so that a separation by another Act for the purposes of that Act will not affect the operation of this paragraph for the purposes of the imposition and calculation of duty).

(8) In connection with the operation of subsection (7)—

(a) the subsection applies to all items fixed to the land whether or not they constitute fixtures at law; and

(b) all fixtures at law will be taken to be within the application of the subsection.

(9) However, if an item is separately owned from land or notionally severed or considered to be legally separate to land—

(a) the item will not be taken to form part of a conveyance of the land unless the item is also conveyed; and

(b) if the item remains fixed to the land (in the manner contemplated by the preceding subsections)—a conveyance of the item without a conveyance of the land is subject to duty as if it were a conveyance of land.

(10) Subsection (9)(b) does not extend to a transportable home.

(11) In this section—

Mining Act means—

(a) the *Mining Act 1971*; or

(b) the *Offshore Minerals Act 2000*; or

(c) the *Opal Mining Act 1995*; or

(d) the *Petroleum and Geothermal Energy Act 2000*;

mining tenement means a lease or licence granted—

(a) under a Mining Act; or

(b) under or on account of any other Act that confers, or that ratifies an indenture or other arrangement that confers, a right to explore for, or to recover, any minerals, resources or other materials or substances that would, but for that other Act, be subject to the operation of a Mining Act;

transportable home means a structure that—

(a) has the character of a dwelling; and

(b) is designed—

(i) to be fixed to the land when being used as a dwelling; but

(ii) to be able to be moved in a state that would allow the structure to be reused as a dwelling at another place,

but does not include, in any event, a caravan, campervan or other item that is capable of being registered under the *Motor Vehicles Act 1959*.

(12) If an instrument under the *Real Property Act 1886* is executed by a legal practitioner or a registered conveyancer on behalf of a person under a client authorisation (within the meaning of that Act), the instrument will be taken for the purposes of this Act to have been executed by the person who provided the authorisation.

(13) A requirement under this Act for an instrument to be duly stamped will be taken to be satisfied if—

(a) the Commissioner has issued a stamp duty certificate certifying as to the payment of duty in respect of the instrument; and

(b) a stamp duty identification number appears on the instrument,

and such instrument will, for the purposes of the law of the State, be treated in the same way as an instrument that has been duly stamped.

(13a) If—

(a) the Commissioner has issued a stamp duty certificate certifying that an instrument has been assessed as not chargeable with duty; and

(b) a stamp duty identification number appears on the instrument,

the instrument will, for the purposes of the law of the State, be treated in the same way as an instrument that has been stamped by the Commissioner with a stamp denoting that it is not chargeable with duty.

(14) In this Act—

(a) a person is a ***foreign person*** if—

(i) in the case of a natural person—the person is not—

(A) an Australian citizen within the meaning of the *Australian Citizenship Act 2007* of the Commonwealth; or

(B) the holder of a permanent visa within the meaning of section 30(1) of the *Migration Act 1958* of the Commonwealth; or

(C) a New Zealand citizen who is the holder of a special category visa within the meaning of section 32(1) of the *Migration Act 1958* of the Commonwealth; or

(ii) in the case of a corporation—

(A) the corporation is incorporated in a jurisdiction that is not an Australian jurisdiction; or

(B) a person who is a foreign person (by virtue of this paragraph) or a trustee for a foreign trust, or a number of such persons in combination—

- holds or hold 50% or more of the corporation's shares; or
- is or are entitled to cast, or control the casting of, 50% or more of the maximum number of votes at a general meeting of the corporation; and

(b) a trust is a ***foreign trust*** if—

(i) in the case of a trust where the beneficial interests are fixed—a beneficial interest of 50% or more of the capital of the trust property is held by 1 or more foreign persons; or

(ii) in the case of a discretionary trust—1 or more of the following is a foreign person:

(A) a trustee;

(B) a person who has the power to appoint under the trust;

(C) an identified object under the trust;

(D) a person who takes capital of the trust property in default; and

(c) a corporation is a ***wholly foreign owned corporation*** if a foreign person or the trustee for a foreign trust, or a number of such persons in combination—

(i) holds or hold 100% of the corporation's shares; or

(ii) is or are entitled to cast, or control the casting of, 100% of the maximum number of votes at a general meeting of the corporation; and

(d) a trust is a ***wholly foreign owned trust*** if it is not a discretionary trust and a beneficial interest of 100% of the capital of the trust property is held by 1 or more foreign persons.

(15) In subsection (14)—

hold—a person holds property (including a security of a corporation) if the person—

(a) is registered as the holder; or

(b) is beneficially entitled to the property; or

(c) controls the exercise of rights attached to the property.

3—Taxation Administration Act

This Act should be read together with the *Taxation Administration Act 1996* which makes provision for the administration and enforcement of this Act and other taxation laws.

Division 3—Territorial application of Act

3A—Principles for determining territorial relationship

(1) An instrument relates to property situated in a particular jurisdiction if it—

(a) creates, transfers, redeems, renounces, surrenders, cancels or extinguishes an interest in property situated in the relevant jurisdiction; or

(b) deals with an interest in property situated in the relevant jurisdiction in any other way; or

(c) acknowledges, evidences or records a transaction to which paragraph (a) or (b) refers.

(2) A potential, contingent, expectant or other inchoate interest is to be regarded as an interest in property in a particular jurisdiction if the realisation of the potentiality, contingency or expectancy, or the occurrence of any act or event necessary to perfect the interest could result in—

(a) an interest in property situated in that jurisdiction; or

(b) an interest in the proceeds of the sale of property situated in that jurisdiction.

(3) For the purpose of calculating duty on an instrument that relates to a potential, contingent, expectant or other inchoate interest—

(a) the interest is to be treated as an actual interest ie as if the potentiality, contingency or expectancy had been realised or anything necessary to perfect the interest had occurred; and

(b) if the interest is dependent in any way on the exercise of a discretion or any other contingency, it will be presumed that the discretion has been exercised, or the contingency has been realised, so as to give rise to the greatest possible liability to duty in this State.

(4) An interest in property is taken to be situated in the jurisdiction in which the property to which the interest relates is situated.

3B—Territorial application of Act

(1) This Act applies in respect of an instrument that relates to property situated, or a matter or thing to be done, in South Australia irrespective of whether—

(a) the instrument is within or outside South Australia; or

(b) the instrument was executed within or outside South Australia.

(2) If an instrument relates to property situated in part in South Australia and in part outside South Australia, duty is to be calculated as if the instrument related only to the property situated in South Australia.

(3) This section operates subject to any other specific provision dealing with how duty is to be calculated on an instrument that relates to property within and outside South Australia.[1]

Note—

1 Section 81B deals with the duty payable on a mortgage over property within and outside the State.

3D—Statutory licence

The property in a statutory licence granted under the law of South Australia, and in any rights deriving from such a licence, is taken to be situated in South Australia.

Division 4—Stamp duty certificates

3E—Commissioner may issue stamp duty certificate

(1) The Commissioner may, by notice published on a website determined by the Commissioner, determine classes of instruments that may be the subject of an application under this section.

(2) The Commissioner may, on application by a person made in accordance with any requirements of the Commissioner, issue a certificate (a ***stamp duty certificate***)—

(a) certifying as to the payment of duty in respect of an instrument identified in the certificate; or

(b) certifying that the instrument has been assessed as not chargeable with duty.

(3) A stamp duty certificate must include the stamp duty identification number that is to appear on the instrument and may include any other information the Commissioner thinks fit.

Part 2—General provisions with respect to stamp duties

4—Imposition of stamp duties

(1) Subject to the exemptions contained in Schedule 2 and the other provisions of this Act, the stamp duties specified in that Schedule are charged in respect of the instruments specified in that Schedule.

(2) The parties who executed an instrument are jointly and severally liable to pay the duty charged in respect of the instrument.

6—Denotation of duty

(1) Subject to any express provision to the contrary, the payment of duty on an instrument is to be denoted on the instrument by an impressed stamp.

7—Distribution of stamps, commission etc

(1) The Governor may appoint any person a distributor of stamps.

(2) Any such distributor may be remunerated by a commission upon the value of stamps purchased for disposal by him, or by salary, or by any other allowance, and upon the sale of stamps to any such distributor such discount may be allowed as may be authorised by regulations made under this Act.

8—Stamps to be provided

The Treasurer shall, for denoting the several duties chargeable under this Act, provide such stamps or dies as may be required for the purposes of this Act, and may do any other act which may be necessary for effectually collecting the duties.

11—Appropriate stamp to be used

(1) A stamp which, by any word or words on the face of it, is appropriated to any particular description of instrument shall not be used for any instrument of another description.

(2) An instrument falling under the particular description to which any stamp is so appropriated shall not be deemed duly stamped unless it is stamped with the stamp so appropriated.

13—How instruments to be stamped

(1) Every instrument written upon stamped material shall be written in such manner, and every instrument partly or wholly written before being stamped shall be so stamped, that the stamp may appear on the face of the instrument and cannot be used for, or applied to, any other instrument written upon the same piece of material.

(2) If more than one instrument is written upon the same piece of material, each one of those instruments shall be separately and distinctly stamped with the duty with which it is chargeable.

14—Instruments to be separately charged

(1) Except where express provision is made to the contrary—

(a) any instrument containing or relating to several distinct matters shall be separately and distinctly charged with duty in respect of each of such matters as if the portion of the instrument containing or relating to each such matter were a separate instrument.

(2) Without limiting the effect of subsection (1), an instrument relating to classes of property that are chargeable with different rates of duty, or relating to a class of property chargeable with duty and a class of property not chargeable with duty, is to be treated for the purposes of this Act as if the provisions of the instrument relating to each of the different class of property were a separate instrument and related only to that class of property.

(3) A person liable to pay duty on an instrument of a kind referred to in subsection (2) must provide the Commissioner with evidence of the value of each of the different classes of property conveyed or transferred by the instrument.

15A—Ascertainment of value of property

(1) If the value of property is to be ascertained by reference to an actual or notional cost of acquisition, any component of the cost of acquisition that is referable to GST payable on its sale or supply is to be regarded as a component of its value.

(2) In ascertaining the value of property for the purpose of assessing *ad valorem* duty on an instrument, the existence of an overriding power of revocation or reconveyance in that or any other instrument may be disregarded.

16—Duty in force when instrument produced for stamping to apply

Subject to this Act, the duty chargeable upon any instrument shall be calculated according to the rates in force at the time when the instrument is produced to the Commissioner for the purpose of being stamped.

17—Duty payable in respect of instruments conditionally executed

(1) Subject to subsection (2), an instrument that is executed conditionally by one or more parties is liable to duty as if it had been executed unconditionally.

(2) If—

(a) duty is paid on or in respect of an instrument that was executed conditionally by one or more of the parties;

(b) the Commissioner is satisfied that, by reason of non-fulfilment of the condition, or recall of the execution, the instrument will never come into force,

the Commissioner will, on application by a party who paid the duty and production of the instrument, cancel any stamp on the instrument and refund the amount of the duty paid.

18—Duty on other instruments

Where the duty with which any instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of the last mentioned duty may, on production of both the instruments, be denoted in such manner as the Commissioner thinks fit upon the first mentioned instrument.

19A—Certain copies dutiable

(1) Notwithstanding any other provision of this Act, but subject to subsection (2), where an original instrument chargeable with duty under this Act has not been duly stamped or has been destroyed without being duly stamped, any copy of the instrument shall, for the purposes of this Act, be chargeable with duty as if it were the original and be deemed to have been executed by the person or persons who executed the original at the same time as the original was executed.

(2) Where an original instrument or a copy of an instrument is duly stamped under this Act, the Commissioner shall, upon application and production of that original or copy, stamp any copy or further copy or the original, as the case may be, with a particular stamp denoting that it is duly stamped.

(3) In this section—

copy includes—

(a) a duplicate or counterpart of an original instrument; or

(b) an instrument that acknowledges, evidences or records the existence or terms of an original instrument; or

(c) an instrument that acknowledges, evidences or records the transaction or a part of the transaction to which an original instrument relates or related.

20—Time for payment of duty and stamping

(1) Subject to any express provision to the contrary, if an instrument is chargeable with duty, the duty must be paid and the instrument stamped—

(a) in the case of an instrument executed in South Australia—within two months after its execution; or

(b) in the case of an instrument executed outside South Australia—within two months after its receipt in South Australia or within six months after its execution, whichever period first expires.

(2) If duty or further duty becomes chargeable on an instrument in consequence of an event occurring after its execution, the duty must be paid and the instrument stamped within two months after that event.

(3) The payment in relation to an instrument of any penalty tax or interest under Part 5 of the *Taxation Administration Act 1996* must be denoted on the instrument by a particular stamp.

(4) If an instrument that is chargeable with stamp duty is not produced to the Commissioner for stamping within the period prescribed by this section, any person who executed the instrument, or on whose behalf it was executed, is guilty of an offence.

Maximum penalty: $10 000.

(5) Subsection (4) does not apply in relation to an instrument that has been duly stamped in some other manner authorised by this Act within the relevant period.

(6) It is a defence to a charge against subsection (4) to prove that the defendant delivered the instrument or had it delivered into the possession of some other party, or an agent for some other party, to the instrument in the reasonable expectation that the other party would have it stamped.

(7) The commission of an offence against subsection (4) does not affect the validity of the instrument in relation to which the offence was committed.

21—Admissibility of unstamped instruments in evidence

Upon the production of any instrument chargeable with duty as evidence in any civil proceedings in any part of South Australia, the officer whose duty it is to read the instrument shall call the attention of the presiding judge, special magistrate or justices to any omission or insufficiency of the stamp thereon.

22—Except as aforesaid no unstamped instrument to be received in evidence

No instrument chargeable with duty executed in any part of South Australia, or relating, wherever it was executed, to any property situated, or to any matter or thing done or to be done, in any part of South Australia, shall, except in criminal proceedings, be pleaded or given in evidence, or admitted to be good, useful or available at law or in equity, unless duly stamped.

23—Assessments and stamping of instruments

(1) If the result of an assessment relating to an instrument is that the instrument is not chargeable with duty, the instrument may be stamped by the Commissioner with a particular stamp denoting that it is not chargeable with duty.

(2) If the result of an assessment relating to an instrument is that the instrument is chargeable with duty or further duty, the instrument is, on payment of any duty or further duty payable in respect of the instrument, to be stamped or further stamped in accordance with the assessment, and, when so stamped, may also be stamped by the Commissioner with a particular stamp denoting that it is duly stamped.

(3) If the result of an assessment relating to a stamped instrument is that duty or further duty is chargeable in respect of the instrument, the instrument is, from the date of the assessment until the duty or further duty is paid and the instrument is further stamped, to be taken to be insufficiently stamped, and this subsection applies despite the fact that the instrument has already been stamped, whether under this section or another provision of this Act, with a particular stamp denoting that it is not chargeable with duty or that it is duly stamped.

(4) Every instrument stamped with the particular stamp denoting either that it is not chargeable with duty or that it is duly stamped shall, subject to subsection (3), be admissible in evidence and shall be available for all purposes, notwithstanding any objection relating to duty.

(5) An instrument on which duty has been assessed by the Commissioner cannot be stamped except in accordance with that assessment unless the Commissioner reassesses duty on the instrument.

27—No instrument to be enrolled or registered unless stamped

No person whose office it is to enrol, register or enter in or upon any rolls, books or records any instrument chargeable with any duty, or the memorial of any instrument chargeable with any duty, shall enrol, register or enter any such an instrument or memorial unless the instrument is duly stamped.

Part 3—Special provisions with respect to certain stamp duties

Division 1—Agreements

30—When agreement comprised of several letters

In any case where an agreement is constituted by two or more letters, the agreement and all the letters shall be deemed to be duly stamped if any one of the letters is duly stamped with the duty payable upon the agreement.

31—Certain contracts to be chargeable as conveyances on sale

(1) Any contract or agreement in writing for the sale of any estate or interest in any property (including goods, wares and merchandise not being goods, wares and merchandise agreed to be sold in the ordinary course of trade by a party whose business is or includes the sale of such goods, wares and merchandise) except—

(a) property which cannot vest in the purchaser except upon registration of a conveyance; or

(c) stock or shares in the stock, funds or capital of any corporation, company or society,

shall be charged with the same *ad valorem* duty as if it were an actual conveyance on sale of the estate or interest contracted or agreed to be sold.

(1a) For the purpose of calculating *ad valorem* duty payable on a contract or agreement under subsection (1), the value of the estate or interest contracted or agreed to be sold is to be determined on the basis that the consideration specified as being payable for the estate or interest represents the value of the estate or interest.

(1b) However, if it appears to the Commissioner that the consideration specified as being payable for the estate or interest may be less than the value of the estate or interest and—

(a) no evidence of the value of the estate or interest is furnished to the Commissioner; or

(b) evidence of the value of the estate or interest furnished to the Commissioner is, in the Commissioner's opinion, unsatisfactory,

the Commissioner may cause a valuation of the estate or interest to be made by a person appointed by the Commissioner and may assess the duty payable by reference to the valuation.

(1c) The Commissioner may, having regard to the merits of the case, charge the whole or a part of the expenses of, or incidental to, the making of a valuation under subsection (1b) to the person liable to pay the duty and may recover the amount so charged from the person as a debt due to the Crown.

(2) If duty has been duly paid on a contract or agreement in accordance with subsection (1), the following provisions apply:

(a) any conveyance made to the purchaser under the contract or agreement is chargeable with duty only if the value of the estate or interest under the conveyance on the date of the conveyance is greater than the consideration specified in the contract or agreement or on account of an assessment under subsection (1b) (as the case requires);

(b) if the conveyance is chargeable with duty under paragraph (a), the amount of duty paid on the contract or agreement is to be deducted from the duty payable on the conveyance;

(c) if the conveyance is not chargeable with duty under paragraph (a), the Commissioner, on application and on the production of the contract or agreement duly stamped, must stamp the conveyance with a particular stamp denoting that it is duly stamped.

(3) For the purposes of this section, a receipt for the payment, in pursuance of any contract or agreement, of any purchase money shall, in the absence of any further or other instrument being or evidencing the contract or agreement, be charged with *ad valorem* duty.

(4) If any such contract or agreement as is mentioned in subsection (1) is afterwards rescinded or annulled, or for any other reason is not substantially performed or carried into effect so as to operate as, or to be followed by, a conveyance, the person who paid the *ad valorem* duty upon the contract or agreement shall be deemed to be possessed of stamped material rendered useless by being inadvertently spoiled, within the meaning of section 106, and the provisions of that section shall apply accordingly.

(5) This section shall not apply to, or in respect of, any hire-purchase agreement within the meaning of this Act.

Division 3—Insurance

Subdivision 1—Interpretation

32—Interpretation

(1) In this Act—

company includes corporation and society (whether incorporated or unincorporated);

firm includes an association of underwriters carrying on marine insurance business through a managing underwriter solely;

general insurer means an insurer who carries on insurance business in respect of insurance that is not life insurance;

insurance includes assurance;

insurance business means—

(a) the granting or issuing of life, personal accident, fire, fidelity, guarantee, livestock, plate glass, marine or other insurance; or

(b) the acceptance, either directly or indirectly, of any premium, renewal premium or consideration for, or in respect of, the granting or issuing or keeping alive or in force of life, personal accident, fire, fidelity, guarantee, livestock, plate glass, marine or other insurance; or

(c) the receiving of a letter or declaration of interest attaching to a policy of insurance issued in this State or elsewhere; or

(d) the carrying out, by means of insurance effected out of this State, of a contract or undertaking to effect insurance, whether formal or informal and whether express or implied;

insurer means a company, person or firm that carries on insurance business;

life insurance means insurance of a contingency that is dependent on the duration of human life, but does not include personal accident insurance;

life insurer means an insurer who carries on insurance business in respect of life insurance;

multi-peril crop insurance means insurance covering the total or partial loss of crops resulting from drought (whether or not the policy under which the insurance is provided also covers loss resulting from other perils);

personal accident insurance means—

(a) insurance covering personal accident or workers compensation; or

(b) insurance under a policy complying with Part 4 of the *Motor Vehicles Act 1959*; or

(c) insurance in respect of trauma or a disabling or incapacitating injury, sickness, condition or disease;

policy includes an instrument in the nature of a policy, an open policy, an insurance cover or an instrument in any manner covering insurance;

premium means an amount paid or payable for insurance and includes—

(a) an amount charged to a policy holder to reimburse, offset or defray the insurer's liability for GST in respect of the insurance; and

(b) a levy charged to a policy holder; and

(c) an instalment of premium; and

(d) a part of a premium;

registered means registered under this Division.

(2) If a provision of this Division refers to a premium paid, payable, received, charged or credited in relation to life insurance, or in relation to insurance of another kind, the reference is to be taken to be a reference to the premium to the extent that it was or is paid, payable, received, charged or credited in relation to insurance of the kind referred to in the provision.

Subdivision 2—Registration and payment of duty

33—Registration

(1) An insurer who carries on insurance business in the State must be registered under this Division.

Maximum penalty: $10 000.

(2) An application for registration under this Division must be made to the Commissioner in the approved form.

(3) The Commissioner must register an insurer who applies in the approved form for registration under this Division.

(4) A registered insurer who is no longer required to be registered may cancel the registration by notice to the Commissioner in the approved form.

(5) For the purposes of this section, an insurer carries on insurance business in the State if the insurer grants or issues in the State—

(a) life insurance or personal accident insurance for a person whose principal place of residence is in the State at the time that the policy providing the insurance is issued; or

(b) general insurance for an insurance risk within the State,

(whether the head office or principal place of business of the insurer is in the State or elsewhere).

34—Lodgement of statement and payment of duty—general insurance

(1) A general insurer who is, or is required to be, registered is liable under this section to pay duty in respect of each premium relating to insurance of any kind (other than life insurance) paid to the insurer and must, for that purpose, on or before the 15th day of each month—

(a) lodge with the Commissioner a statement in the approved form setting out the total amount of—

(i) all such premiums received by the insurer in the previous month; and

(ii) any such premiums credited to an account of the insurer (but not received by the insurer) in the previous month that the insurer chooses to include; and

(b) pay to the Commissioner duty equivalent to 11% of that amount.

(2) If a premium that is credited to an account of the insurer but not actually received by the insurer is included in the statement lodged under subsection (1) for the month in which the premium is credited, the insurer need not include the premium in the statement lodged for the month in which the premium is received by the insurer.

(3) Subject to subsection (4), if a premium that is credited to an account of the insurer but not actually received by the insurer is not included in the statement lodged under subsection (1) for the month in which the premium is credited, the following provisions apply:

(a) if the premium is received by the insurer during the period of 12 months commencing on the day on which the premium was credited to the account of the insurer—the insurer must include the premium in the statement lodged for the month in which the premium is received by the insurer;

(b) if the premium is not received by the insurer within the 12 month period referred to in paragraph (a)—

(i) the premium will be taken for the purposes of this section to have been received by the insurer in the first complete month following the end of that period; and

(ii) the insurer must include the premium in the statement lodged for that month.

(4) Subsection (3)(b) does not apply in relation to a premium that is not received by the insurer because the policy in relation to which the premium was credited is cancelled.

(5) For the purposes of subsection (1)—

(a) a reference to a premium does not include an amount in respect of stamp duty received or charged in respect of a premium; and

(b) the amount of a premium—

(i) refunded during the month to which the statement relates (whether the premium was received during that month or earlier); or

(ii) paid for an insurance risk outside the State (other than a personal accident insurance risk); or

(iii) paid for personal accident insurance in respect of a person whose principal place of residence was not in the State at the time the policy providing the insurance was issued,

is not to be taken into account.

(6) To avoid doubt, the duty payable under subsection (1) is payable in respect of a premium relating to insurance of any kind (other than life insurance), irrespective of whether the premium is payable under a policy in relation to which premiums are also payable for life insurance.

35—Lodgement of statement and payment of duty—life insurance

(1) A life insurer who is, or is required to be, registered is liable under this section to pay duty in respect of each premium relating to life insurance paid to the insurer and must, for that purpose, on or before 31 January of each year—

(a) lodge with the Commissioner a statement in the approved form setting out the total amount of—

(i) all such premiums received by the insurer in the preceding calendar year; and

(ii) any such premiums credited to an account of the insurer (but not received by the insurer) in the previous calendar year that the insurer chooses to include; and

(b) pay to the Commissioner duty equivalent to 1.5% of that amount.

(2) If a premium that is credited to an account of the insurer but not actually received by the insurer is included in the statement lodged under subsection (1) for the year in which the premium is credited, the insurer need not include the premium in the statement lodged for the year in which the premium is received by the insurer.

(3) Subject to subsection (4), if—

(a) a premium that is credited to an account of the insurer but not received by the insurer is not included in the statement lodged under subsection (1) for the year in which the premium is credited; and

(b) the premium is not received by the insurer in the following calendar year,

the premium will be taken, for the purposes of this section, to have been received by the insurer in that following calendar year and is therefore to be included in the statement for that year.

(4) Subsection (3) does not apply in relation to a premium that is not received by the insurer because the policy in relation to which the premium was credited is cancelled.

(5) For the purposes of subsection (1)—

(a) a reference to a premium—

(i) does not include an amount in respect of stamp duty received or charged in respect of a premium; and

(ii) is a reference to a net premium, and any commission or discount is not to be taken into account; and

(b) the amount of a premium paid for life insurance in respect of a person whose principal place of residence was not in the State at the time the policy providing the insurance was issued is not to be taken into account; and

(c) the amount of a premium refunded during the year to which the statement relates (whether the premium was received during that year or earlier) is not to be taken into account; and

(d) an amount that is paid from an account established for investment to an account established for insurance of a risk under a policy providing life insurance will be taken to be a premium received under that policy for insurance of that risk.

(6) To avoid doubt, the duty payable under subsection (1) is payable in respect of a premium relating to life insurance, irrespective of whether the premium is payable under a policy in relation to which premiums are also payable for insurance that is not life insurance.

Subdivision 3—Exempt insurance

36—Certain premiums exempt from duty

The following premiums are exempt from duty under this Division:

(a) a premium received or charged in respect of reinsurance;

(b) a premium received or charged under a private guarantee fidelity insurance scheme promoted amongst and sustained solely for the benefit of the officers and servants of a particular public department, company, person or firm and not extended, either directly or indirectly, beyond such officers and servants;

(c) a premium received or charged under a scheme referred to in paragraph (b) promoted amongst and sustained solely for the benefit of the officers and members of a friendly society or branch thereof and not extended, either directly or indirectly, beyond such officers and members;

(d) a premium received or charged for life insurance in respect of investment and not in respect of a risk insured by the policy under which the premium is paid;

(e) a premium received or charged in respect of a life or personal accident insurance risk where the principal place of residence of the insured person is in the Northern Territory and the policy under which the premium is paid is registered in a registry kept in the Northern Territory pursuant to the *Life Insurance Act 1995* of the Commonwealth;

(f) a premium received or charged under a policy of workers compensation insurance where the premium is referable to insurance against liability to pay workers compensation in respect of workers under the age of 25 years;

(g) a premium received or charged under a policy of insurance by a body registered under Part 4-3 of the *Private Health Insurance Act 2007* of the Commonwealth where the premium is referable to insurance against medical, dental or hospital expenses;

(h) a premium received or charged in respect of life insurance providing for the payment of an annuity to the person insured;

(i) a premium received or charged in respect of the insurance of the hull of a marine craft used primarily for commercial purposes or in respect of the insurance of goods carried by railway, road, air or sea or of the freight on such goods;

(j) a premium received or charged in respect of multi-peril crop insurance where the policy under which the premium is payable commenced on or after 1 January 2018.

Subdivision 4—General

37—Denoting of duty

The duty paid in connection with a statement lodged with the Commissioner under Subdivision 2 must be denoted on the statement.

38—Duty in respect of policies effected outside South Australia

(1) A company, person or firm that is not required to be registered under section 33 and that obtains, effects or renews, outside the State, a policy of insurance wholly or partly in respect of property in the State, or a risk, contingency or event occurring in the State, must, within 1 month of obtaining, effecting or renewing the policy—

(a) lodge with the Commissioner a statement in the approved form containing such particulars of the policy and other information as the Commissioner requires in the particular case; and

(b) subject to subsection (2)—pay to the Commissioner duty equivalent to 11% of any premium paid to the insurer in respect of the policy.

(2) The Commissioner may allow a rebate of the duty payable on the proportion of a premium that is, in the Commissioner's opinion, properly attributable to the insurance of property outside the State or a risk, contingency or event occurring outside the State.

(3) Duty paid in accordance with this section must be denoted on the statement lodged under subsection (1).

(4) A company, person or firm that does not lodge a statement as required under this section is nevertheless liable to pay duty to the Commissioner as if the company, person or firm had lodged the statement required under this section immediately before the end of the period allowed for such lodgement.

(5) Subsection (1) does not apply to—

(a) a policy of insurance under which the only insurance provided is life insurance; or

(b) a premium paid to an insurer in respect of life insurance.

39—Insurers not required to be registered

(1) The Commissioner may enter into an agreement with an insurer who is not required to register under this Division under which—

(a) the Commissioner approves the insurer for the purposes of this section; and

(b) the insurer undertakes to pay duty as if the insurer were required to be registered and were in fact registered under this Division.

(2) A party to an agreement under this section may, by notice in writing to the other party, terminate the agreement at any time.

(3) If an insurer is neither required to be registered under this Division nor approved under this section, a person who pays a premium to the insurer must, within 21 days after the end of the month in which the premium was paid—

(a) furnish a statement to the Commissioner in the approved form stating the amount of premium; and

(b) pay to the Commissioner—

(i) if the premium relates to life insurance—duty equivalent to 1.5% of the premium; and

(ii) if the premium relates to any other kind of insurance—11% of the premium.

(4) This section does not apply in relation to a premium, supplementary payment or fee paid under Part 5 of the *Workers Rehabilitation and Compensation Act 1986*.

40—Duty payable on acquisition of insurance business

If a company, person or firm acquires contractual rights and obligations of, or in connection with, the insurance business of some other company, person or firm, the acquiring company, person or firm is liable to pay to the Commissioner the amount of any unpaid duty in respect of premiums paid to the other company, person or firm after the end of the period in respect of which such duty was last paid by the other company, person or firm as if those premiums had been paid to the acquiring company, person or firm.

41—Refunds

The following are to be taken to be overpayments of tax for the purposes of Part 4 of the *Taxation Administration Act 1996*:

(a) duty paid in respect of an amount of premium that has been refunded;

(b) duty paid in respect of a premium credited to an account of an insurer but not received by the insurer at the time the duty is paid if the policy in respect of which the premium was credited is cancelled before the insurer receives the premium.

Division 4—Application for motor vehicle registration

42A—Interpretation

(1) In this Act—

applicant means a person by or on whose behalf an application to register a motor vehicle or an application to transfer the registration of a motor vehicle is made;

application to register a motor vehicle means an application to register a motor vehicle made under the *Motor Vehicles Act 1959* and includes an application so made to renew the registration of a motor vehicle;

application to transfer the registration of a motor vehicle means an application to transfer the registration of a motor vehicle made under the provisions of the *Motor Vehicles Act 1959*;

commercial motor vehicle has the same meaning as in the *Motor Vehicles Act 1959*;

dealer means a person licensed as a dealer under the *Second-hand Motor Vehicles Act 1983*;

list price means—

(a) for a motor vehicle—the price (inclusive of GST) fixed by the manufacturer, importer or principal distributor as the retail selling price in the State of a motor vehicle of the relevant make and model;

(b) for optional equipment—the additional price (inclusive of GST) so fixed if the vehicle is to be sold with the optional equipment;

market value, in relation to a motor vehicle, means the amount (inclusive of GST) for which the motor vehicle might reasonably be sold, free of encumbrances, in the open market;

motor vehicle and ***trailer*** have the same meanings as those expressions respectively have in the *Motor Vehicles Act 1959*;

new motor vehicle means a motor vehicle not previously registered in this State or elsewhere;

optional equipment, in relation to a motor vehicle for which there is a list price, means equipment or a feature of the vehicle that is not covered by that list price, being—

(a) a particular kind of transmission; or

(b) power steering; or

(c) any other prescribed equipment or feature;

policy of insurance means a policy of insurance under Part 4 of the *Motor Vehicles Act 1959*;

primary producer has the same meaning as in the *Motor Vehicles Act 1959*;

second-hand motor vehicle means a motor vehicle previously registered in this State or elsewhere.

(2) For the purposes of this Act, if an applicant for registration, or transfer of registration, of a motor vehicle makes the application by a means of electronic communication approved by the Registrar of Motor Vehicles, the electronic communication is taken to be an instrument executed by the applicant and is chargeable with duty as an application for registration, or transfer of registration, of a motor vehicle (as appropriate).

42B—Duty on applications for motor vehicle registration or transfer of registration

(1) For the purposes of this Act, the value of a motor vehicle is—

(a) in the case of an application to register a new motor vehicle for which there is a list price—

(i) if the motor vehicle has no optional equipment, the list price of the vehicle; or

(ii) if the motor vehicle has optional equipment, the list price of the motor vehicle plus the list price or, if there is no list price, the actual price (inclusive of GST) of the equipment; or

(b) in the case of an application to transfer the registration of a second-hand motor vehicle upon sale of the vehicle, the consideration for the sale or the market value of the motor vehicle, whichever is the higher; or

(c) in any other case, the market value (inclusive of GST) of the motor vehicle.

(1a) An applicant for registration, or transfer of registration, of a motor vehicle must state in the application the value of the motor vehicle as at the date of the application.

(1b) If the Commissioner is not satisfied that the amount stated as the value of a motor vehicle in an application for registration, or transfer of registration, of the vehicle reflects the market value of the vehicle, the Commissioner may cause a valuation of the vehicle to be made by a person appointed by the Commissioner and may assess the duty payable by reference to the valuation.

(1c) The Commissioner may, having regard to the merits of the case, charge the whole or part of the expenses of, or incidental to, the making of a valuation under subsection (1b) to the person liable to pay the duty and may recover the amount charged as a debt due to the Crown.

(1d) The amount of stamp duty—

(a) payable upon an application to register a motor vehicle shall be an amount calculated by the addition of—

(i) the amount prescribed by Schedule 2 as the component payable in respect of registration; and

(ii) the amount prescribed by Schedule 2 as the component payable in respect of a policy of insurance; or

(b) payable upon an application to transfer the registration of a motor vehicle shall be the amount prescribed by Schedule 2 as the component payable in respect of registration and, in the case of such an application, no additional component shall be payable in respect of a policy of insurance.

(2) The amount payable upon an application in accordance with subsection (1d) shall be paid by the applicant to the Registrar of Motor Vehicles at the time of making the application.

(2a) The total amount paid (including stamp duty and any registration fee or premium payable under the *Motor Vehicles Act 1959*)—

(a) on an application to register a motor vehicle shall be denoted by impressed stamp or cash register imprint, or by both, on the certificate or interim certificate of registration relating to that motor vehicle issued by the Registrar or on such form or forms as may be approved by the Commissioner; and

(b) on an application to transfer the registration of a motor vehicle shall be denoted by impressed stamp or cash register imprint, or by both, on such form or forms as may be approved by the Commissioner.

(2b) Section 6 does not apply in relation to an application to register a motor vehicle or an application to transfer the registration of a motor vehicle.

(3) The Registrar of Motor Vehicles shall furnish the Commissioner, at least once in every month, with a statement showing details of amounts received by him as stamp duty on applications to register, and to transfer the registration of, motor vehicles, and showing separately the amounts so received upon applications to register motor vehicles in respect of policies of insurance, and shall pay all amounts of stamp duty received by him to the Treasurer who shall—

(a) place to the credit of the General Revenue—

(i) all amounts representing the stamp duty received by the Registrar on applications to register motor vehicles except amounts paid upon such applications in respect of policies of insurance; and

(ii) all amounts representing the stamp duty received by the Registrar upon applications to transfer the registration of motor vehicles; and

(b) place to the credit of the Hospitals Fund kept at the Treasury all amounts representing stamp duty received by the Registrar upon applications in respect of policies of insurance.

(4) A person who does not lodge an application to register a motor vehicle, or transfer the registration of a motor vehicle, as required is nevertheless liable to pay duty to the Commissioner as if the person had lodged the required application immediately before the end of the period allowed for making such an application.

(5) If a person drives a motor vehicle on a road without registration in contravention of the *Motor Vehicles Act 1959*, the person is to be taken to have been required by this Act to lodge an application to register the vehicle not later than the day preceding the day on which the vehicle is so driven on a road.

(6) A person is to be taken to be required by this Act to lodge an application to transfer the registration of a motor vehicle within the period within which such an application is required to be made under the *Motor Vehicles Act 1959*.

(7) The Commissioner or the Registrar of Motor Vehicles may require an applicant who claims to be entitled to an exemption from, or reduction in, stamp duty under this Act—

(a) to state that fact on the application; and

(b) to provide such information as the Commissioner or Registrar may require for the purpose of determining the applicant's claim.

42BA—Concessional rate of duty on some applications to transfer registration

(1) The amount of duty payable on an application to transfer the registration of a motor vehicle where a person who is a registered owner of the motor vehicle immediately before the registration is transferred will continue to be a registered owner of the motor vehicle immediately after the registration is transferred is calculated as follows:

$$D = A \times \frac{B}{C}$$

where—

D is the amount of duty payable

A is the amount of duty that would be payable apart from this section

B is the number of persons that the application seeks to add to, or remove from, the register as owners of the motor vehicle, whichever is the greater

C is—

(a) the number of persons who are registered owners of the motor vehicle immediately before the registration is transferred; or

(b) the number of persons who will be registered owners of the motor vehicle immediately after the registration is transferred,

whichever is the greater.

(2) This section does not derogate from any other provision conferring an exemption under this Act.

(3) This section applies to applications executed after its commencement.

42C—Refund of duty where vehicle returned or registration or transfer in error

If, on application, the Commissioner is satisfied, in relation to the registration, or transfer of the registration, of a motor vehicle—

(a) that, within three months after the registration or transfer, the vehicle was returned by the applicant to the person from whom it was acquired and accepted by that person; or

(b) that the registration or transfer was made in error,

the Commissioner may refund the duty paid in respect of the application for the registration or transfer.

42CA—Refund of duty on eligibility for reduced fee

If, on application, the Commissioner is satisfied, in relation to the registration of a motor vehicle, that the owner of the vehicle has become entitled to an exemption from, or reduction of, registration fees payable under the *Motor Vehicles Act 1959* at any time during the period for which the vehicle is registered, the Commissioner has a discretion to refund to the owner of the vehicle such part of the component of the duty paid under section 42B(1d) on the application for the registration of the vehicle in respect of a policy of insurance as the Commissioner thinks just in the circumstances.

42D—Taxation Administration Act and functions of Registrar

The *Taxation Administration Act 1996* applies in relation to—

(a) the payment of money to the Registrar of Motor Vehicles as duty under this Act; and

(b) the performance of functions by the Registrar under this Act or the *Motor Vehicles Act 1959* in relation to duty under this Act,

as if the Registrar were the Commissioner.

42E—Regulations

In addition to any power by any other section conferred on the Governor to make regulations as to any matter, the Governor may make any regulations which may be necessary or convenient for carrying out any of the provisions of sections 42A, 42B, 42BA, 42C, 42D and this section or for better effecting the objects of those sections and in particular (without limiting the effect of this section) for prescribing exemptions additional to or in substitution for or repealing or varying any of the exemptions to clause 2 of Schedule 2.

Division 6—Conveyances and conveyances on sale

60—Interpretation

(1) In this Act—

conveyance includes—

(a) every conveyance, assignment, transfer or declaration of trust and every application under the *Real Property Act 1886* or the *Community Titles Act 1996*; and

(b) every decree or order of any court, judge or commissioner; and

(c) every other application or request of any kind; and

(d) every other assurance or instrument of any kind,

by which or by virtue of which or by the operation of which, whether upon registration or otherwise, or by the issue of a certificate of title in pursuance of which, any real or personal property or any estate or interest in any such property is assured to, or vested in, any person, and ***to convey*** has a meaning coextensive with the meaning of ***conveyance***, as extended by this section;

conveyance on sale includes—

(a) every conveyance, assignment, transfer or application under the *Real Property Act 1886*; and

(b) every decree or order of any court, judge or commissioner; and

(c) every other application or request of any kind; and

(d) every other assurance or instrument,

by which or by virtue of which any real or personal property, upon the sale thereof, is legally or equitably transferred to, or vested in, the purchaser or any other person on his behalf or by his direction, and also includes—

(e) every application for a foreclosure order under the *Real Property Act 1886*; and

(f) every lease for which any consideration other than the rent reserved may be paid or agreed to be paid (but only so far as such consideration is concerned).

(2) If—

(a) an instrument is deemed to be a conveyance operating as a voluntary disposition *inter vivos* by operation of a provision of section 71; but

(b) another provision of section 71 expressly provides that the instrument is deemed not to be, or taken not to be, a conveyance operating as a voluntary disposition *inter vivos*,

the instrument will not be considered to constitute a conveyance on sale within the meaning of subsection (1).

60A—Value of property conveyed or transferred

(1) Subject to subsection (2), a reference in this Act (other than in Part 4) to the value of property conveyed or transferred is a reference to the market value of the property as at the date of the conveyance, assuming that the property had, at that date, been free from any encumbrances.

(2) In the case of a conveyance on sale, the Commissioner may treat the consideration for the sale as being the value of the property conveyed or transferred unless it appears to the Commissioner that the consideration may be less than the value of the property as referred to in subsection (1).

(3) Where no evidence of the value of property conveyed or transferred, or comprising or forming part of the consideration for a conveyance, is furnished to the Commissioner, or the evidence so furnished is, in his opinion, unsatisfactory, the Commissioner may cause a valuation of the property to be made by some person appointed by him and may assess the duty payable by reference to that valuation.

(4) The Commissioner may, having regard to the merits of the case, charge the whole or a part of the expenses of, or incidental to, the making of a valuation pursuant to subsection (3) to the person liable to pay the duty and may recover the amount so charged from him as a debt due to the Crown.

(4a) Where an interest, agreement or arrangement (granted or made on or after 7 January 1997) in respect of property has the effect of reducing the value of the property, the Commissioner may, for the purposes of assessing the duty payable on a conveyance of the property, disregard the existence of the interest, agreement or arrangement unless a person liable to pay the duty satisfies the Commissioner that the interest, agreement or arrangement—

(a) was granted or made for a purpose other than reducing the value of the property; and

(b) was not granted or made in favour of the transferee or a person related to the transferee.

(4b) Where an estate or interest conveyed or transferred merges with an estate or interest already held by the transferee (the latter having been acquired by the transferee on or after 7 January 1997), the Commissioner may, for the purposes of assessing the duty payable on the conveyance, treat the value of the estate or interest conveyed or transferred as being—

(a) where the instrument creating the estate or interest already held was charged with *ad valorem* duty as a conveyance—the value of the estate or interest produced by the merger less the value of the estate or interest already held; or

(b) in any other case—the value of the estate or interest produced by the merger.

(5) In subsection (1)—

encumbrance does not include a prescribed encumbrance or an encumbrance of a prescribed kind.

(6) For the purposes of subsection (4a) (but subject to subsection (7))—

(a) natural persons are related persons if—

(i) they are members of a partnership within the meaning of the *Partnership Act 1891*; or

(ii) one is the spouse or domestic partner of the other or the relationship between them is that of parent and child; and

(b) companies are related persons if they are related bodies corporate within the meaning of the *Corporations Act 2001* of the Commonwealth; and

(c) trustees are related persons if any person is a beneficiary common to the trusts of which they are trustees; and

(d) a natural person and a company are related persons if the natural person is a majority shareholder, director or secretary in or of the company or in or of another company that is a related body corporate of the company within the meaning of the *Corporations Act 2001* of the Commonwealth; and

(e) a natural person and a trustee are related persons if the natural person is a beneficiary of the trust of which the trustee is a trustee; and

(f) a company and a trustee are related persons if—

(i) the company, or a majority shareholder, director or secretary in or of the company, is a beneficiary of the trust of which the trustee is a trustee; or

(ii) a related body corporate of the company (within the meaning of the *Corporations Act 2001* of the Commonwealth) is a beneficiary of the trust of which the trustee is a trustee.

(7) For the purposes of subsection (4a), persons are not related persons if the Commissioner is satisfied that the persons were not acting together to achieve a common purpose.

(8) In subsection (6)—

majority shareholder, in relation to a company, means a person who would have a substantial shareholding in the company as defined in section 9 of the *Corporations Act 2001* of the Commonwealth if the reference to 5% in paragraph (a) of the definition of ***substantial holding*** in that section were replaced by a reference at 50%.

(9) In addition to the preceding subsections, when determining the value of property—

(a) it is to be assumed that a hypothetical purchaser would, when negotiating the price for the property, have knowledge of all existing information relating to the property; and

(b) no account is to be taken of any amount that a hypothetical purchaser would have to expend to reproduce, or otherwise acquire a permanent right of access to and use of, existing information relating to the property.

60AB—Land under Help to Buy arrangement

(1) For the purposes of assessing liability for duty on the conveyance or transfer of land purchased under a Help to Buy arrangement, an interest the Commonwealth or Housing Australia has in the land is to be disregarded.

(2) An instrument that records or effects a change in an interest in land that occurs as a result of an increase in a person's share percentage in land purchased under a Help to Buy arrangement is exempt from duty.

(3) In this section—

Help to Buy arrangement has the same meaning as in the *Help to Buy Act 2024* of the Commonwealth;

Housing Australia has the same meaning as in the *Housing Australia Act 2018* of the Commonwealth.

60B—Refund of duty where transaction is rescinded or annulled

(1) Where a party to an instrument of a kind that is registrable under the *Real Property Act 1886* satisfies the Commissioner, upon application made to him not later than 5 years after execution of the instrument—

(a) that he has paid duty upon the instrument; and

(b) that the transaction in respect of which the instrument was executed has been frustrated or avoided or has miscarried through failure of a party to comply with a condition,

the applicant shall be deemed to be possessed of stamped material rendered useless by being inadvertently spoiled within the meaning of section 106, and the provisions of that section shall apply accordingly.

60C—Refund of duty on reconveyance of property subject to a common law mortgage

(1) If—

(a) *ad valorem* duty is paid on a conveyance of property (the ***prior conveyance***); and

(b) the sole purpose of the conveyance is to secure a liability under a loan, indemnity or guarantee; and

(c) a conveyance (the ***later conveyance***) reconveys the property to the person by whom the security was given under the terms of the security or on extinguishment or termination of the secured liability,

this section applies to the later conveyance.

(2) If the Commissioner is satisfied that a conveyance is one to which this section applies—

(a) no stamp duty is payable on the conveyance; and

(b) the Commissioner must, on application by the person to whom the property is reconveyed, refund the duty paid on the prior conveyance.

60D—Refund of duty on conveyance or transfer of vacant land in prescribed circumstances

(1) The regulations may make provision for the refund, in prescribed circumstances, of duty paid on a conveyance or transfer of land that the Commissioner determines, subject to regulations made under subsection (2), is, at the time of the conveyance or transfer, vacant or vacant with only minor improvements.

(2) The regulations may prescribe circumstances in which land may, or may not, be determined to be vacant or vacant with only minor improvements for the purposes of a regulation made under subsection (1).

(3) A refund referred to in subsection (1) does not create an entitlement to a refund of fees paid in respect of the conveyance or transfer under the *Real Property Act 1886*.

60E—Exemption from duty on conveyance or transfer of vacant land in prescribed circumstances

(1) The regulations may make provision for the exemption, in prescribed circumstances, from duty of a conveyance or transfer of land that the Commissioner determines, subject to regulations made under subsection (2), is, at the time of the conveyance or transfer, vacant or vacant with only minor improvements.

(2) The regulations may prescribe circumstances in which land may, or may not, be determined to be vacant or vacant with only minor improvements for the purposes of a regulation made under subsection (1).

(3) Without limiting subsection (1), the regulations may make provision in respect of—

(a) the assessment of a conveyance or transfer referred to in subsection (1), and any instrument that gives effect to, acknowledges, evidences or records the conveyance or transfer; and

(b) conditions to which an exemption referred to in subsection (1) is subject; and

(c) the revocation of an exemption referred to in subsection (1); and

(d) the payment, assessment and calculation of duty, and liability to pay interest and penalty tax, in circumstances in which an exemption referred to in subsection (1) is revoked.

(4) A conveyance or transfer in respect of which duty is exempt under a regulation made under this section is to be taken, for the purposes of the *Real Property Act 1886*, to be a conveyance or transfer that is not exempt from duty under the regulation.

61—Method or estimating value of consideration where consideration consists of shares

Where the consideration or part of the consideration for a conveyance chargeable with *ad valorem* duty consists of shares or debentures to be issued by a company, or a contract to issue such shares or debentures, the market value of the shares or debentures shall be taken as the value of the consideration or part.

62—Land use entitlements

(1) This section applies to—

(a) a transaction under which a person acquires a share in a company or an interest under a trust that confers a right to the possession of a dwelling that is owned and administered by the company or the trustees of the trust; or

(b) a transaction under which a person acquires a right to the possession of land as a result of becoming or being the owner of a share in a company or an interest under a trust.

(2) This section does not apply to—

(a) a transaction under which a person acquires a share in a company or an interest under a trust that confers a right to the possession of a dwelling that is part of a retirement village scheme under the *Retirement Villages Act 1987*; or

(b) a transaction exempted by the regulations from this section.

(3) An instrument that gives effect to, or acknowledges, evidences or records, a transaction to which this section applies is dutiable under this Act as if—

(a) it were a conveyance of an interest in the dwelling or land; and

(b) the value of the interest in the dwelling or land were—

(i) if the person acquires a right to exclusive possession of the dwelling or land—the value of an unencumbered estate in fee simple in the dwelling or land; or

(ii) in any other case—a proportion of the value of an unencumbered estate in fee simple in the dwelling or land reflecting the more limited extent of the possessory right.

(4) If a lease is conveyed, assigned or transferred as part of a transaction to which this section applies, duty payable under this section on account of the transaction will be reduced to the extent that duty is paid on the conveyance, assignment or transfer of the lease.

64—Consideration in case of lease

In the case of a lease for which any consideration other than the rent reserved may be paid or agreed to be paid, the amount of the other consideration shall be deemed the consideration for the conveyance on sale.

65—Where consideration consists of real or personal property

Where the consideration or any part of the consideration for a conveyance on sale consists of any real or personal property other than money, the market value of the real or personal property at the date of the conveyance will be taken as the value of the consideration or part of the consideration.

66—Where consideration is payable in instalments

Where the consideration or any part of the consideration for a conveyance on sale consists of money payable periodically for a definite period, so that the total amount to be paid can be previously ascertained, the total amount shall be taken as the consideration or part of the consideration.

67—Computation of duty where instruments are interrelated

(1) Subject to subsection (2), this section applies to the following instruments:

(a) a conveyance on sale; or

(b) a conveyance operating as a voluntary disposition *inter vivos*; or

(c) an instrument chargeable with duty as if it were a conveyance (including a statement under section 71E).

(2) This section does not apply to the following instruments:

(a) a conveyance that relates to property that is being conveyed in separate parcels to different persons by separate conveyances where the Commissioner is satisfied that no arrangement or understanding exists between the persons under which the parcels of property conveyed are to be used otherwise than separately and independently from each other;

(ab) a conveyance that relates to land that is being conveyed as part of a series of separate conveyances of land by different persons to the same person (whether that person takes alone or with the same or different persons) where the Commissioner is satisfied that the land is being conveyed by persons acting separately and independently from each other;

(d) an instrument excluded from the operation of this section by the regulations.

(3) Where two or more instruments to which this section applies—

(a) arise from a single contract of sale; or

(b) together form, or arise from, substantially one transaction or one series of transactions,

the instruments are chargeable with *ad valorem* duty calculated on the sum of the amounts by reference to which *ad valorem* duty on each of the instruments would, but for this subsection, have been calculated, and that duty will be apportioned to the various instruments as determined by the Commissioner.

(4) Where by instruments that have been, or appear to have been, executed within 12 months of each other a person conveys property or interests in property to the same person (whether that person takes alone or with the same or different persons), it will be presumed, unless the Commissioner is satisfied to the contrary, that the instruments form one transaction or one series of transactions.

(5) If 2 or more instruments to which this section applies together form or arise from substantially 1 series of transactions, the instruments are to be taken for the purposes of the calculation of duty to form or arise from a single transaction made when the earlier or earliest of the transactions was made.

(7) This section does not operate to reduce the duty payable on an instrument.

68—Duty in certain cases

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance, contracts to sell it to any other person and the property is in consequence conveyed immediately to the subpurchaser, the conveyance shall be chargeable with *ad valorem* duty as a conveyance for the consideration for the sale to the original purchaser and also as a conveyance for the consideration for the sale by the original purchaser to the subpurchaser, in the same manner as if the considerations were specified in separate instruments.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance, contracts to sell the whole or any part or parts thereof to any other person and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel shall be chargeable with *ad valorem* duty as a conveyance for the consideration for the sale to the original purchaser and also as a conveyance for the consideration for the sale by the original purchaser to the subpurchaser, in the same manner as if the considerations were specified in separate instruments. The consideration for the sale to the original purchaser in respect of each part or parcel shall, for the purposes of this subsection, be ascertained by determining the ratio which the value of the part or parcel in question bears to the value of the whole property and shall be specified in the instrument of conveyance.

(5) Where a subpurchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty as a conveyance for the consideration moving from him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with *ad valorem* duty as a conveyance for the consideration for the sale to the original purchaser.

70—Evasion of duty

(1) Subject to subsection (2), an instrument executed in order, either directly or indirectly, to avoid or evade the payment of the duty payable upon a conveyance on sale is void.

(2) Where a third party relying in good faith on an instrument that is void by virtue of subsection (1) purports to acquire an interest in property subject to the instrument, the instrument shall, for the purposes of that transaction, be treated as valid, provided that it is duly stamped as a conveyance on sale.

71—Instruments chargeable as conveyances

(1) The value for the purposes of this Act of the property conveyed by any conveyance operating as a voluntary disposition *inter vivos* shall be declared in the conveyance.

(3) For the purposes of this Act, the following instruments shall, subject to this section, be deemed to be conveyances operating as voluntary dispositions *inter vivos*:

(a) an instrument effecting or acknowledging, evidencing or recording, any of the following transactions:

(i) a transfer of property to a person who takes as trustee; or

(ii) a declaration of trust; or

(iii) the creation of an interest in property subject to a trust; or

(iv) a transfer of an interest in property subject to a trust; or

(v) the surrender or renunciation of an interest in property subject to a trust; or

(vi) the redemption, cancellation or extinguishment of an interest in property subject to a trust,

whether or not any consideration is given for the transaction; or

(b) an instrument to which paragraph (a) does not apply, being a conveyance that is not chargeable with duty as a conveyance on sale.

(5) Subject to subsection (6), an instrument effecting or acknowledging, evidencing or recording, any of the following transactions shall be deemed not to be a conveyance operating as a voluntary disposition *inter vivos*:

(b) a transfer *in specie* of property of a company in liquidation made by the liquidator to a shareholder of the company;

(d) a transfer of property for the purpose of effectuating the retirement of a trustee or the appointment of a new trustee, where the Commissioner is satisfied that the transfer is not part of a scheme for conferring a benefit, in relation to the trust property, upon the new trustee or any other person, whether as a beneficiary or otherwise, to the detriment of the beneficial interest of any person;

(da) a transfer of property subject to a registered managed investment scheme if the transfer is—

(i) from the responsible entity of the scheme to a person as primary custodian for the responsible entity; or

(ii) from a person as primary custodian for the responsible entity of the scheme to the responsible entity;

Exception to paragraph (da)—

Paragraph (da) does not apply to a transfer of property that is part of an arrangement under which—

(a) the property ceases to be subject to the scheme; or

(b) the persons who are members of the scheme do not have the same interest in the property after the property is transferred as they had immediately before the arrangement was entered into.

(e) a transfer of property by a trustee to a person who has a beneficial interest in the property in the following circumstances:

(i) the person has a beneficial interest in the property (other than a potential beneficial interest) by virtue of an instrument that is duly stamped; and

(ii) the property was acquired for the trust, or became subject to the trust—

(A) by virtue of an instrument duly stamped with *ad valorem* duty; or

(B) as a result of a transaction to which section 71E applies in relation to which a statement under that section has been lodged and *ad valorem* duty paid; or

(C) under 1 of the other paragraphs of this subsection (except paragraph (d)); and

(iii) if the trust is a discretionary trust (other than a superannuation fund or a unit trust)—the person acquired the beneficial interest by virtue of a duly stamped instrument that is separate from the instrument under which he or she became an object of the trust;

Exception to paragraph (e)—

If v_1 exceeds $[v_2 - v_3]$, then the instrument is liable to *ad valorem* duty as if it were a transfer of property with a value equivalent to the excess. In this exception—

v_1 is the net value of the property transferred;

v_2 is the value of the beneficiary's interest in the trust immediately before the transfer takes effect;

v_3 is the value of the beneficiary's interest in the trust immediately after the transfer takes effect.

(f) a transfer to a natural person who is an object of a discretionary trust of property or a beneficial interest in property subject to the discretionary trust, where—

(i) the discretionary trust was created by an instrument that is duly stamped; and

(ii) the Commissioner is satisfied that the discretionary trust was created wholly or principally for the benefit of that person or a family group of which that person is a member;

(g) a transfer of a potential beneficial interest in property subject to a discretionary trust, where—

(i) the discretionary trust was created by an instrument that is duly stamped wholly or principally for the benefit of a family group; and

(ii) the transfer is made by one member of the family group to another member of the family group, or by a member of the family group by way of surrender or renunciation of the potential beneficial interest and another member of the family group is to continue as an object or beneficiary under the trust;

(h) a transfer to or by a person in his capacity as the personal representative of a deceased person or the trustee of the estate of a deceased person, being a transfer made in pursuance of the provisions of the will of the deceased person or the laws of intestacy and not being a transfer in pursuance of a sale;

(i) any variation of the terms of a trust, where the trust was created by an instrument that is duly stamped and the variation does not involve the creation or variation of any beneficial interest in property subject to the trust;

(k) a transfer of a prescribed class.

(6) Subsection (5) does not apply in relation to a transfer of property or a beneficial interest in property to a person who has, prior to the transfer, a beneficial interest in the property but who takes the property or interest transferred to him as trustee under a further trust.

(7) The following provisions apply for the purposes of subsection (5)(e) (including the exception to paragraph (e)):

(a) the net value of property is calculated by subtracting from its unencumbered value the amount of any liability subject to which the property is transferred (other than a liability that is to be discharged after the transfer takes effect by the trustee or for some other reason is not finally assumed by the transferee);

(b) in calculating the value of a beneficiary's interest in a trust, all assets and liabilities of the trust are to be taken into account;

(c) a member of a superannuation fund is to be taken to have a beneficial interest in the property of the fund equivalent to the amount to which the member would be entitled on transfer of membership to another fund;

(d) if—

(i) property of a trust consisting of land is divided by community plan under the *Community Titles Act 1996* (including by strata plan under that Act); and

(ii) land subject to the division is subsequently transferred to a beneficiary of the trust; and

(iii) the Commissioner is satisfied that the land the subject of the transfer was transferred to the beneficiary pursuant to the trust and is identifiable as property in which the beneficiary had a fixed beneficial interest contingent on, and arising from, the division,

the transfer will be taken to have been a transfer to the beneficiary of property in which the beneficiary had a beneficial interest.

(7a) An instrument effecting or acknowledging, evidencing or recording a transfer of property by a trustee to a self managed superannuation fund in the following circumstances will be taken not to be a conveyance operating as a voluntary disposition *inter vivos*:

(a) the property was acquired for the trust or became subject to the trust—

(i) by virtue of an instrument duly stamped with *ad valorem* duty; or

(ii) as a result of a transaction to which section 71E applies in relation to which a statement under that section has been lodged and *ad valorem* duty paid; and

(b) the self managed superannuation fund financed the acquisition of the whole of the property by the trustee (either by providing money, obtaining a loan or other financial accommodation, or providing the consideration for the purchase in some other form); and

(c) the whole of the property being transferred has been held on trust for the benefit of the self managed superannuation fund.

(8) A conveyance operating as a voluntary disposition *inter vivos* that transfers a potential beneficial interest in, or in relation to, property subject to a discretionary trust shall, subject to this Act, be chargeable with duty as if it transferred the beneficial interest in the property that the transferee would have if the discretion under the discretionary trust were so exercised as to confer upon him the greatest benefit in relation to that property that can be conferred upon him under the discretionary trust.

(9) An instrument that acknowledges, evidences or records a transaction of a kind referred to in subsection (3)(a) (not being a copy within the meaning of section 19A that is duly stamped) shall, for the purposes of this Act, be deemed to have effected the transaction and to have been executed by the parties to the transaction at the same time as the transaction took place.

(10) For the purposes of this Act, in determining the value of property transferred by a conveyance operating as a voluntary disposition *inter vivos*, no regard shall be had to the fact that the person to whom the property is transferred takes or is to hold the property subject to a trust or has a beneficial interest in the property.

(12) Where an instrument of a kind referred to in subsection (3)(a) is duly stamped under this Act, the Commissioner shall, upon application and production of that instrument, stamp any other instrument of a kind referred to in subsection (3)(a) that he is satisfied relates to the same transaction with a particular stamp denoting that it is duly stamped.

(13) Without limiting the generality of subsection (12), where an instrument that is duly stamped transfers or creates, or acknowledges, evidences or records, the transfer or creation of any property or interest in property and the person to or in whom the property or interest in property is transferred or vested takes the property or interest in property as trustee, the Commissioner shall, upon application and production of that instrument, stamp any declaration of trust or other instrument that acknowledges, evidences or records the fact that the person took the property or interest in property as trustee with a particular stamp denoting that it is duly stamped.

(14) Notwithstanding any other provisions of this Act, where—

(a) property has been transferred to a person who took as trustee; and

(b) that property is subsequently transferred back to the transferor; and

(c) the Commissioner is satisfied that no person other than the transferor under the first transfer has had a beneficial interest in the property during the period elapsing between the transfers,

the Commissioner shall, if *ad valorem* duty was paid in respect of the first transfer, upon application, refund to the person who paid that duty the amount of the duty.

(14a) This section does not apply to an instrument that relates to a unit trust scheme, an interest in a unit trust scheme, a financial product, or an interest in a financial product, executed on or after 1 July 2018.

(15) In this section—

family group means a group of persons connected by an unbroken series of relationships of consanguinity or affinity, including where the relationship of affinity arises from 2 persons being domestic partners;

primary custodian for the responsible entity of a registered managed investment scheme means the person that has been appointed under section 601FB(2) of the *Corporations Act 2001* of the Commonwealth to hold property for the scheme as agent for the responsible entity (but does not include a person who is taken under section 601FB(3) of the *Corporations Act 2001* of the Commonwealth to be an agent appointed by the responsible entity to do something for the purposes of subsection (2) of that section);

public company means a public company within the meaning of the *Corporations Act 2001* of the Commonwealth;

registered managed investment scheme means a managed investment scheme registered under Chapter 5C of the *Corporations Act 2001* of the Commonwealth;

responsible entity for a registered managed investment scheme means the responsible entity for the scheme under the *Corporations Act 2001* of the Commonwealth;

self managed superannuation fund has the same meaning as in the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth;

superannuation fund means a fund that is, under section 45 of the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth, a complying superannuation fund for the purposes of the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997* of the Commonwealth;

trust includes an implied trust or a discretionary trust;

trustee includes—

(a) a trustee under an implied trust; or

(b) a person who holds property subject to a discretionary trust;

unit trust means a trust giving effect to a unit trust scheme.

71AA—Instruments disclaiming etc an interest in the estate of a deceased person

(1) This section applies to an instrument under which a person who is, or may be, entitled to share in the distribution of the estate of a deceased person—

(a) disclaims an interest in the estate; or

(b) assigns or transfers an interest in the estate to another.

(2) An instrument to which this section applies is taken to be a conveyance of property operating as a voluntary disposition *inter vivos* (whether or not consideration is given for the transaction).

(3) For the purpose of calculating *ad valorem* duty payable on an instrument to which this section applies, the value of the interest subject to the conveyance is to be determined as if the estate had been distributed and the interest were an interest in possession.

71A—Provision where trust property distributed *in specie*

If any will or any instrument by which any trust is declared contains a direction to convert any property into money and to pay the proceeds to any beneficiary and, instead of converting the property into money the executor, administrator or trustee, as the case may be, conveys the property *in specie* to the beneficiary, the conveyance shall not be chargeable with duty as a conveyance on sale or as a conveyance operating as a voluntary disposition *inter vivos* if, in the case of a trust other than a trust declared by a will, the beneficiary is beneficiary by virtue of an instrument that is duly stamped.

71CAA—Special disability trusts

(1) In this section—

immediate family member of a principal beneficiary, means a person—

(a) who is a natural parent, adoptive parent or step-parent of the principal beneficiary; or

(b) who is, or was when the principal beneficiary was under 18 years of age, a legal guardian of the principal beneficiary; or

(c) who is a grandparent or step-grandparent of the principal beneficiary; or

(d) who is a sibling or step-sibling of the principal beneficiary;

principal beneficiary—

(a) has the meaning given in section 1209M(1) of the Social Security Act, in the case of a special disability trust within the meaning of section 1209L of that Act; or

(b) has the meaning given in section 52ZZZWA(1) of the Veterans' Entitlements Act, in the case of a special disability trust within the meaning of section 52ZZZW of that Act;

Social Security Act means the *Social Security Act 1991* of the Commonwealth;

special disability trust means—

(a) a special disability trust within the meaning of section 1209L of the Social Security Act; or

(b) a special disability trust within the meaning of section 52ZZZW of the Veterans' Entitlements Act;

Veterans' Entitlements Act means the *Veterans' Entitlements Act 1986* of the Commonwealth.

(2) The following instruments are exempt from stamp duty in the circumstances set out in subsections (3) to (6) (inclusive):

(a) a declaration of trust that establishes a special disability trust;

(b) a transfer of an interest in land to the trustee of a special disability trust.

(3) The person declaring the trust, or the transferor of the interest in the land (as the case may be), must be an immediate family member of the principal beneficiary of the special disability trust.

(4) In the case of a declaration of trust under subsection (2)(a), the trust must hold land that constitutes the principal place of residence of the principal beneficiary of the special disability trust, or must hold land that will so constitute the principal place of residence of the principal beneficiary of the special disability trust within 12 months of the declaration of trust.

(5) In the case of a transfer of an interest in land under subsection (2)(b), land in respect of which an interest is being transferred to the trustee of the special disability trust must constitute the principal place of residence of the principal beneficiary of the special disability trust, or the relevant land must so constitute the principal place of residence of the principal beneficiary of the special disability trust within 12 months of the transfer.

(6) There must be no consideration provided for the declaration or transfer.

71CA—Exemption from duty in respect of Family Law instruments

(1) In this section—

de facto relationship has the same meaning as in the *Family Law Act 1975* of the Commonwealth;

Family Law agreement means—

(a) a maintenance agreement; or

(b) a financial agreement; or

(c) a splitting agreement;

Family Law order means an order of a court under Part VIII, VIIIA, VIIIAB or VIIIB of the *Family Law Act 1975* of the Commonwealth;

flag lifting agreement has the same meaning as in Part VIIIB of the *Family Law Act 1975* of the Commonwealth;

financial agreement means a financial agreement made under Part VIIIA or VIIIAB of the *Family Law Act 1975* of the Commonwealth (or taken to have been made under Part VIIIAB of that Act) that, under that Act, is binding on the parties to the agreement;

maintenance agreement means—

(a) a maintenance agreement approved by a court by order under section 87 of the *Family Law Act 1975* of the Commonwealth; or

(b) a maintenance agreement registered in a court under section 86 of the *Family Law Act 1975* of the Commonwealth or under regulations made pursuant to section 89 of that Act;

marriage includes a marriage that is void and thus liable to annulment, and ***married*** has a corresponding meaning;

splitting agreement means—

(a) a flag lifting agreement; or

(b) a superannuation agreement,

that has effect under Part VIIIB of the *Family Law Act 1975* of the Commonwealth;

superannuation agreement has the same meaning as in Part VIIIB of the *Family Law Act 1975* of the Commonwealth;

superannuation fund means—

(a) a superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth; or

(b) an approved deposit fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth; or

(c) a retirement savings account within the meaning of the *Retirement Savings Accounts Act 1997* of the Commonwealth; or

(d) an account within the meaning of the *Small Superannuation Accounts Act 1995* of the Commonwealth;

trustee of a superannuation fund means—

(a) if the fund has a trustee (within the ordinary meaning of that word)—the trustee of the fund; or

(b) if paragraph (a) does not apply and a person is identified in accordance with the regulations as the trustee of a fund for the purposes of this definition—the person identified in accordance with the regulations; or

(c) in any other case—the person who manages the fund,

and includes any other person who has power to make payments to the members of a superannuation scheme or plan that is constituted by, or incorporates, a superannuation fund.

(2) The following instruments are exempt from stamp duty:

(a) a Family Law agreement;

(b) a deed or other instrument (including an application to transfer registration of a motor vehicle) to give effect to, or consequential on—

(i) a Family Law agreement; or

(ii) a Family Law order,

if—

(iii) the agreement or order relates to—

(A) a marriage that has been dissolved or annulled; or

(B) a marriage or de facto relationship that the Commissioner is satisfied has broken down irretrievably; and

(iv) the instrument—

(A) provides for the disposition of property between the parties to the marriage (or former marriage) or former de facto relationship and no other person, other than a trustee of a superannuation fund (if relevant), takes or is entitled to take an interest in property in pursuance of the instrument; or

(B) in the case of an application to transfer registration of a motor vehicle—is consequential on a disposition of property between the parties to the marriage (or former marriage) or former de facto relationship; and

(v) at the time of the execution of the instrument the parties were, or had been, married to, or in a de facto relationship with, each other;

(c) a deed or other instrument executed by a trustee of a superannuation fund to give effect to, or consequential on—

(i) a Family Law agreement; or

(ii) a Family Law order; or

(iii) the provisions of any Act or law (including an Act or subordinate legislation of the Commonwealth) relating to the transfer or disposition of property or any entitlements on account of a Family Law agreement or Family Law order.

(3) If an instrument was not exempt from stamp duty under this section by reason only that—

(a) in the case of an instrument relating to a marriage—

(i) the marriage of the 2 persons had not been dissolved or annulled; and

(ii) the Commissioner was not satisfied that the marriage of the 2 persons had broken down irretrievably; or

(b) in the case of an instrument relating to a de facto relationship—the Commissioner was not satisfied that the relationship of the 2 persons had broken down irretrievably,

a party to the marriage or de facto relationship who paid stamp duty on the instrument is entitled to a refund of the duty—

(c) if the marriage is subsequently dissolved or annulled; or

(d) if the Commissioner is subsequently satisfied that the marriage or de facto relationship has broken down irretrievably.

(4) The Commissioner may require a party to an instrument in respect of which an exemption is claimed under this section to provide such evidence (verified, if the Commissioner so requires, by statutory declaration) as the Commissioner may require for the purpose of determining whether the instrument is exempt from duty under this section.

(5) This section, as re-enacted by the *Stamp Duties (Miscellaneous) Amendment Act 2004*, applies—

(a) in relation to Family Law agreements—both prospectively and retrospectively;

(b) in relation to any other kind of instrument—to instruments executed after the commencement of that Act.

71CB—Exemption from duty in respect of certain transfers between spouses etc or former spouses etc

(1) In this section—

shared residence means—

(a) in relation to spouses or domestic partners—their principal place of residence of which both or either of them is owner;

(b) in relation to former spouses or domestic partners—their last principal place of residence of which both or either of them was owner,

but does not include premises that form part of industrial or commercial premises.

(2) Subject to subsection (3), an instrument of which the sole effect is—

(a) to transfer—

(i) an interest in a shared residence; or

(ii) registration of a motor vehicle,

between parties who are spouses or former spouses, or domestic partners or former domestic partners; or

(b) to register a motor vehicle in the name of a person whose spouse or former spouse, or domestic partner or former domestic partner, was the last registered owner of the vehicle (either alone or jointly with the person),

is exempt from stamp duty.

(2a) An instrument executed after the commencement of this subsection is exempt from stamp duty if the sole effect of the instrument is to transfer to the spouse or domestic partner of a deceased person an interest in a dwelling acquired by the spouse or domestic partner from the deceased's estate in consequence of an election made by the spouse or domestic partner under section 102 of the *Succession Act 2023*.

(3) An instrument described in subsection (2) between parties who are former spouses or former domestic partners is only exempt from stamp duty if the Commissioner is satisfied that the instrument has been executed as a result of the irretrievable breakdown of the parties' marriage or relationship.

(4) Where an instrument described in subsection (2) was not exempt from stamp duty under this section by reason only that the Commissioner was not satisfied that the instrument had been executed as a result of the irretrievable breakdown of the parties' marriage or relationship, the party by whom stamp duty was paid on the instrument is entitled to a refund of the duty if the Commissioner is subsequently satisfied that the instrument had been executed as a result of the irretrievable breakdown of the parties' marriage or relationship.

(5) The Commissioner may require a party to an instrument in respect of which an exemption is claimed under this section to provide such evidence (verified, if the Commissioner so requires, by statutory declaration) as the Commissioner may require for the purpose of determining whether the instrument is exempt from duty under this section.

(6) Subject to subsection (2a), this section applies in relation to instruments executed after its commencement.

71CBA—Exemption from duty in respect of domestic partnership agreements or property adjustment orders

(1) In this section—

certified domestic partnership agreement has the same meaning as in the *Domestic Partners Property Act 1996*;

domestic partner has the same meaning as in the *Domestic Partners Property Act 1996*;

domestic relationship means the relationship between domestic partners;

property adjustment order means an order of a court under Part 3 or 4 of the *Domestic Partners Property Act 1996*;

superannuation fund means—

(a) a superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth; or

(b) an approved deposit fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth; or

(c) a retirement savings account within the meaning of the *Retirement Savings Accounts Act 1997* of the Commonwealth; or

(d) an account within the meaning of the *Small Superannuation Accounts Act 1995* of the Commonwealth;

trustee of a superannuation fund means—

(a) if the fund has a trustee (within the ordinary meaning of that word)—the trustee of the fund; or

(b) if paragraph (a) does not apply and a person is identified in accordance with the regulations as the trustee of a fund for the purposes of this definition—the person identified in accordance with the regulations; or

(c) in any other case—the person who manages the fund,

and includes any other person who has power to make payments to the members of a superannuation scheme or plan that is constituted by, or incorporates, a superannuation fund.

(2) The following instruments are exempt from stamp duty:

(a) a certified domestic partnership agreement;

(b) a deed or other instrument (including an application to transfer registration of a motor vehicle) to give effect to, or consequential on—

(i) a certified domestic partnership agreement; or

(ii) a property adjustment order,

if—

(iii) the Commissioner is satisfied—

(A) that the domestic relationship to which the agreement or order relates has broken down irretrievably; and

(B) that the domestic partners lived together continuously as domestic partners for at least 3 years; and

(iv) the instrument—

(A) provides for the disposition of property between the parties to the former domestic relationship and no other person, other than a trustee of a superannuation fund (if relevant), takes or is entitled to take an interest in property in pursuance of the instrument; or

(B) in the case of an application to transfer registration of a motor vehicle—is consequential on a disposition of property between the parties to the former domestic relationship; and

(v) at the time of the execution of the instrument the parties were, or had been, domestic partners;

(c) a deed or other instrument executed by the trustee of a superannuation fund to give effect to, or consequential on—

(i) a certified domestic partnership agreement; or

(ii) a property adjustment order.

(3) Where an instrument was not exempt from stamp duty under this section by reason only that the Commissioner was not satisfied that a domestic relationship had broken down irretrievably, a party to the relationship who paid stamp duty on the instrument is entitled to a refund of duty if the Commissioner is subsequently satisfied that the domestic relationship has broken down irretrievably.

(4) The Commissioner may require a party to an instrument in respect of which an exemption is claimed under this section to provide such evidence (verified, if the Commissioner so requires, by statutory declaration) as the Commissioner may require for the purpose of determining whether the instrument is exempt from duty under this section.

(5) This section applies—

(a) in relation to a certified domestic partnership agreement—both prospectively and retrospectively;

(b) in relation to any other kind of instrument—to instruments executed after the commencement of this section.

71CC—Interfamilial transfer of farming property

(1) A transfer of an interest in land used for the business of primary production is exempt from stamp duty if a familial relationship exists between the transferor and the transferee and the Commissioner is satisfied—

(a) that the land to which the transfer relates is used wholly or mainly for the business of primary production and is not less than 0.8 hectares in area; and

(b) that the sole or principal business of—

(i) the natural person who, or whose trustee, is the transferor; or

(ii) if the transferor is a company, at least 1 shareholder of the company,

is (immediately before the instrument) the business of primary production; and

(c) that for a period of 12 months immediately before the instrument there was a business relationship between—

(i) at least 1 of the shareholders of the company or natural person (A) who, or whose trustee, is the transferor; and

(ii) at least 1 of the shareholders of the company or natural person (B) who, or whose trustee, is the transferee, or a lineal ancestor or spouse or domestic partner of B,

with respect to the use of the property for the business of primary production; and

(d) in the case of a transfer where either or both parties are trustees, that no person is a beneficiary of the trust or trusts other than—

(i) the natural person (A) who, or whose trustee, is transferor; or

(ii) the natural person (B) who, or whose trustee, is transferee; or

(iii) a relative (or relatives) of A or B; and

(e) that the transfer does not arise from arrangements or a scheme devised for the principal purpose of taking advantage of the benefit of this section.

(1aaa) For the purposes of subsection (1), a familial relationship exists between a transferor and a transferee if—

(a) the transferor is a natural person, or a trustee for a natural person, and the transferee is a relative of, or a trustee for a relative of, that natural person; or

(b) the transferor is a natural person, or a trustee for a natural person, and the transferee is a family company the shareholders of which are relatives of that natural person; or

(c) the transferor is a family company and the transferee is a relative of the shareholders of the company, or a trustee for a relative of the shareholders of the company; or

(d) the transferor and the transferee are family companies and the shareholders of the transferor are relatives of the shareholders of the transferee.

(1aa) Subsection (1) extends to—

(a) a case where natural person (A) or natural person (B) is a potential beneficiary under a discretionary trust as if a reference to a natural person were a reference to the natural person as a potential beneficiary under a discretionary trust with the trustee of that trust being the natural person's trustee; and

(b) a case where natural person (A) or natural person (B) is a beneficiary of a trust (including a discretionary trust) with more than 1 beneficiary (or potential beneficiary); and

(c) a case where natural person (A) or natural person (B) is a unit holder under a unit trust scheme as if—

(i) a reference to a trustee for the natural person included a reference to the trustee of the unit trust; and

(ii) a reference to a person being a beneficiary of a trust included a reference to a person being the holder of a unit in a unit trust scheme; and

(d) a case where natural person (A) or natural person (B) is a member of a self managed superannuation fund as if—

(i) a reference to a trustee for a natural person included a reference to the trustee of the self managed superannuation fund; and

(ii) a reference to a person being a beneficiary of a trust included a reference to a person being a member of a self managed superannuation fund.

(1b) In assessing the duty payable on an instrument, the Commissioner is to apply the following principles:

(a) if the instrument gives effect solely to a transaction, or part of a transaction, that is exempt from duty under this section, then no duty is payable on the instrument;

(b) if the instrument gives effect to a transaction, or part of a transaction, of which some of the elements are exempt from duty under this section and others not, the instrument will be assessed for duty as if it gave effect only to those elements of the transaction that are not exempt from duty under this section.

(2) The Commissioner may, in deciding for the purposes of subsection (1)(b) whether a business relationship existed between two persons, take into account any of the following;

(a) a previous employment relationship between them (regardless of the amount or form of remuneration);

(b) a share-farming arrangement;

(c) the provision of assistance in the running of the business;

(d) a partnership arrangement,

and may take into account such other matters (whether similar or dissimilar to those referred to above) as the Commissioner thinks fit.

(3) The Commissioner may require a party to an instrument in respect of which an exemption is claimed under this section to provide such information or evidence as the Commissioner may require for the purpose of determining whether the instrument is exempt from duty under this section (including so as to clarify which beneficiary or potential beneficiary, or beneficiaries or potential beneficiaries, under a trust are the natural persons who have had the relevant business relationship).

(4) The Commissioner may require the information or evidence to be given on oath or verified by statutory declaration.

(5) In this section—

family company—a company is a family company if each shareholder of the company is a relative of all other shareholders of the company;

natural person or ***person*** does not include a person who is deceased (as at the time of execution of the relevant instrument);

relative, in relation to a natural person, means a person who is—

(a) a child or remoter lineal descendant of the person or of the spouse or domestic partner of the person;

(b) a parent or remoter lineal ancestor of the person or of the spouse or domestic partner of the person;

(c) a brother or sister of the person or of the spouse or domestic partner of the person;

(ca) a child or remoter lineal descendant of the brother or sister of the person or of the spouse or domestic partner of the person;

(d) the spouse or domestic partner of the person or a spouse or domestic partner of any person referred to in paragraphs (a), (b) or (c);

self managed superannuation fund has the same meaning as in the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth.

(6) This section applies in relation to instruments executed after its commencement.

71CD—Duty on conveyances by Official Trustee etc

Where, on the bankruptcy of a debtor, property of the debtor is vested in the Official Trustee in Bankruptcy or a registered trustee under the *Bankruptcy Act 1966* of the Commonwealth—

(a) a subsequent conveyance of the property by the Official Trustee or registered trustee to the bankrupt or former bankrupt is exempt from stamp duty;

(b) a subsequent conveyance of the property by the Official Trustee or registered trustee to some other person will be assessed for stamp duty as though the conveyance were from the bankrupt or former bankrupt to that person.

71D—Concessional duty to encourage exploration activity

(1) Where upon an application made under this section the Treasurer, after consultation with the Minister to whom the administration of the *Mining Act 1971* is committed, is satisfied—

(a) that the applicants are parties to a conveyance of a prescribed tenement or an interest in a prescribed tenement; and

(b) that the consideration or a part of the consideration for the conveyance consists of an undertaking on the part of the person or persons acquiring an interest in the tenement by virtue of the conveyance—

(i) to engage in exploratory or investigatory operations (to be carried on after the date of the undertaking) within that part of the area of the tenement to which the conveyance relates; or

(ii) to contribute to the cost of exploratory or investigatory operations (to be carried on after the date of the undertaking) within that part of the area of the tenement to which the conveyance relates,

this section applies to the conveyance.

(2) An application under this section must—

(a) be made in a manner and form determined by the Treasurer; and

(b) set out a statement of—

(i) the value of the interest being transferred by the conveyance; and

(ii) the value of the undertaking referred to in subsection (1)(b); and

(c) be accompanied by such evidence as the Treasurer may require.

(2a) The duty payable upon a conveyance to which this section applies will be as follows:

(a) where the amount by reference to which the duty would, apart from this section, be calculated does not exceed the value of the undertaking referred to in subsection (1)(b)—the duty will be $1 000;

(b) where the amount by reference to which the duty would, apart from this section, be calculated exceeds the value of the undertaking referred to in subsection (1)(b)—the duty will be an amount calculated in accordance with the following formula:

$$D = \left(A - V\right) + \$1000$$

where

D is the amount payable

A is the amount of duty payable apart from this section

V is the amount of duty payable on a conveyance of an interest in property the value of which equals the value of the undertaking referred to in subsection (1)(b).

(3) In this section—

exploration tenement means—

(a) an exploration licence granted under the *Mining Act 1971*; or

(b) an exploration licence granted under the *Petroleum and Geothermal Energy Act 2000*; or

(c) an exploration permit for petroleum granted under the *Petroleum (Submerged Lands) Act 1982*; or

(d) an exploration licence granted under the *Offshore Minerals Act 2000*;

prescribed tenement means—

(a) an exploration tenement; or

(b) a retention tenement;

retention tenement means—

(a) a retention lease under the *Mining Act 1971*; or

(b) a retention licence under the *Petroleum and Geothermal Energy Act 2000*; or

(c) a retention lease under the *Petroleum (Submerged Lands) Act 1982*; or

(d) a retention licence under the *Offshore Minerals Act 2000*.

(4) A reference in this section to a prescribed tenement includes a reference to a portion of a prescribed tenement.

(5) For the purposes of this section, the value of the undertaking referred to in subsection (1)(b) will be taken to be equal to the costs for which the person or persons acquiring an interest in the tenement by virtue of the conveyance become liable, or for which that person or those persons are reasonably expected to become liable, by virtue of the undertaking (assessed as at the time that the undertaking was given).

(6) This section applies to a conveyance first lodged with the Commissioner for stamping on or after the commencement of the *Stamp Duties (Concessional Duty and Exemptions) Amendment Act 1991*.

71DA—Duty on certain conveyances between superannuation funds etc

(1) If on an application made under this section the Commissioner is satisfied—

(a) that the applicant is a party to an instrument that constitutes—

(i) a conveyance of property between superannuation funds; or

(ii) an agreement to convey property between superannuation funds; and

(b) that the trustees of the respective funds are of the opinion that the funds will be complying superannuation funds for the year in which the conveyance occurs; and

(c) that the conveyance is in connection with a person ceasing to be a member of, or otherwise ceasing to be entitled to benefits in respect of, one superannuation fund and becoming a member of, or otherwise becoming entitled to benefits in respect of, the other superannuation fund,

this section applies to the instrument.

(1a) If on application made under this section the Commissioner is satisfied—

(a) that the applicant is a party to an instrument that is a conveyance of property, or an agreement to convey property, from a superannuation fund to a pooled superannuation trust; and

(b) that the purpose of the conveyance is to satisfy standards relating to the investment of assets of the superannuation fund prescribed by or under the SIS Act; and

(c) that the only consideration for the conveyance is the right to share in the income and assets of the pooled superannuation trust whether that right is in the form of units issued by the trust or some other form,

this section applies to the instrument.

(1b) If on application made under this section the Commissioner is satisfied—

(a) that the applicant is a party to an instrument that is a conveyance of property, or an agreement to convey property, from a pooled superannuation trust—

(i) to a superannuation fund; or

(ii) to another pooled superannuation trust at the direction of a superannuation fund; and

(b) that the only consideration passing from the superannuation fund to the firstmentioned pooled superannuation trust for the conveyance is the surrender by the superannuation fund of the whole or part of its right to share in the income and assets of the pooled superannuation trust,

this section applies to the instrument.

(2) The duty payable on an instrument to which this section applies will be—

(a) the amount of *ad valorem* duty that would be payable on the instrument as a conveyance apart from this section; or

(b) $200,

whichever is the lesser.

(3) The Commissioner may require a party to an instrument that may be assessable under this section to provide such information or evidence as the Commissioner may require for the purpose of determining whether this section applies and, if so, the amount of duty payable on the instrument.

(4) The Commissioner may require the information or evidence to be given on oath or verified by statutory declaration.

(5) In this section—

complying superannuation fund means—

(a) a fund which is a complying superannuation fund within the meaning of section 267 of the *Income Tax Assessment Act 1936* of the Commonwealth; or

(b) a fund which is a complying approved deposit fund as defined by section 47 of the SIS Act;

pooled superannuation trust means a pooled superannuation trust as defined in the SIS Act;

the SIS Act means the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth.

(6) This section applies to an instrument of a kind referred to in subsection (1), (1a) or (1b) if it was first lodged for stamping with the Commissioner on or after the commencement of the subsection concerned.

71DB—Concessional duty on purchases of off-the-plan apartments

(1) If on an application under this section, in a manner and form determined by the Commissioner and supported by such evidence as the Commissioner may require, the Commissioner is satisfied that the applicant is a purchaser of a qualifying apartment under a qualifying off-the-plan contract, this section applies to a conveyance under which the interest in the apartment is transferred to the applicant.

(2) The duty payable on a conveyance to which this section applies will, if it gives effect to a qualifying off-the-plan contract entered into between the prescribed date and 30 June 2014 (both dates inclusive), be as follows:

(a) where the market value of the apartment does not exceed $500 000—no duty will be payable;

(b) where the market value of the apartment exceeds $500 000—the duty will be the amount payable apart from this section less $21 330.

(3) The duty payable on a conveyance to which this section applies will, if it gives effect to a qualifying off-the-plan contract entered into between 1 July 2014 and 30 June 2017 (both dates inclusive), be as follows:

(a) where the market value of the apartment does not exceed $500 000—the duty will be calculated by reference to a value (the ***dutiable value***), rather than the market value, where the dutiable value is calculated in accordance with the following formula:

$$DV = (MV \times 0.35) + (MV \times 0.65 \times C)$$

where—

DV is the dutiable value

MV is the market value

C is a percentage that represents the stage at which the construction or refurbishment of the multi-storey residential development in which the relevant apartment is (or is to be) situated has reached at the relevant contract date, expressed as a percentage of completion of the work—

(a) where—

(i) Stage 1 equals 0%; and

(ii) Stage 2 equals 20%; and

(iii) Stage 3 equals 40%; and

(iv) Stage 4 equals 60%; and

(v) Stage 5 equals 80%; and

(vi) Stage 6 equals 100%; and

(b) where—

(i) Stage 1 is where no work in relation to the building has been commenced; and

(ii) Stages 2, 3, 4 and 5 are construction stages determined by the Commissioner from time to time and published in the Gazette; and

(iii) Stage 6 is where the work has been substantially completed;

(b) where the market value of the apartment exceeds $500 000—the duty will be the amount payable apart from this section but after taking into account the operation of subsection (4), less an amount determined according to the stage at which the construction or refurbishment of the multi-storey residential development in which the relevant apartment is (or is to be) situated has reached at the relevant contract date, being, depending on the stage, an amount as follows:

(i) Stage 1—$15 500;

(ii) Stage 2—$12 800;

(iii) Stage 3—$9 750;

(iv) Stage 4—$6 500;

(v) Stage 5—$3 250;

(vi) Stage 6—$0,

where the stages will be the same as the stages applying under paragraph (a).

(4) For the purposes of this section, the date of the conveyance of the property applying under section 60A in relation to a conveyance under this section will be taken to be the date on which the relevant qualifying off-the-plan contract was entered into.

(5) For the purposes of this section, only 1 application may be made in relation to a qualifying apartment (and, in the case of an apartment being purchased by 2 or more purchasers, any benefit arising under this section must be shared jointly).

(6) This section does not apply in relation to—

(a) a contract entered into before 20 June 2016 if the Commissioner is satisfied that the contract replaces a contract made before the prescribed date for the purchase of the same apartment; or

(b) a contract entered into on or after 20 June 2016 if the Commissioner is satisfied that the contract replaces a contract made before that date for the purchase of the same apartment, unless the replaced contract—

(i) was for the purchase of an apartment that is (or is to be) situated in Area A or Area B and was entered into after the prescribed date; and

(ii) is not a contract referred to in paragraph (a).

(7) In this section—

apartment means a self-contained residence that is, or is to be, situated in a multi-storey residential development, but does not include a townhouse;

Area A means—

(a) the area of The Corporation of the City of Adelaide; and

(b) the area constituted by any land within the area where the *Bowden Redevelopment* project is being undertaken (Bowden Village) and identified by the Treasurer by notice in the Gazette on 13 December 2012 at pages 5518 to 5525 (inclusive); and

(c) the area constituted by the land within the area known as *45 Park*, *Gilberton*, and comprised within Certificate of Title Register Book Volume 5114 Folio 927 or Volume 5114 Folio 955;

Area B means—

(a) the area bounded by the thick black line on the map set out in Schedule 3, other than any part of that area that is within Area A; and

(b) an area constituted by sites contiguous with the area described in paragraph (a) (being sites that include land that runs immediately along the outside of the boundary constituted by the thick black line on the map set out in Schedule 3);

multi-storey residential development means a building of 2 or more storeys containing 2 or more independent residential premises;

prescribed date, in relation to a particular contract entered into before 20 June 2016, means—

(a) in the case of a contract that relates to an apartment that is (or is to be) situated within Area A—31 May 2012; and

(b) in the case of a contract that relates to an apartment that is (or is to be) situated within Area B—28 October 2013;

qualifying apartment means—

(a) in the case of an apartment purchased under a contract entered into before 20 June 2016—an apartment that is (or is to be) situated in Area A or Area B; and

(b) in the case of an apartment purchased under a contract entered into on or after 20 June 2016—an apartment that is (or is to be) situated anywhere in the State;

qualifying off-the-plan contract means a contract for the purchase of an apartment entered into between the prescribed date and 19 June 2016 (both dates inclusive) or between 20 June 2016 and 30 June 2017 (both dates inclusive) where, at the time that the contract is entered into, the building in which the apartment is, or is to be, situated—

(a) is a new building that is yet to be constructed; or

(b) is a new building for which construction has commenced and where the Commissioner is satisfied that the work has not been substantially completed; or

(c) is an existing building where the Commissioner is satisfied that the building is to be substantially refurbished and that refurbishment—

(i) is yet to be commenced; or

(ii) has commenced but the Commissioner is satisfied that the work has not been substantially completed;

relevant contract date means the date on which the qualifying off-the-plan contract that is relevant to the application of this section was entered into;

townhouse means a dwelling consisting of 2 or more storeys where the building (which may be a building joined to another building or buildings) constituting the dwelling occupies a site that is held exclusively with that building.

71DC—Concessional duty on designated real property transfers

(3) For the purposes of this section, the date that is relevant to a determination as to whether land is qualifying land is the date of the relevant conveyance or transfer.

(4) Subject to subsections (5) and (7), subsection (6) applies to the conveyance or transfer of an interest in qualifying land executed on or after 7 December 2015.

(5) Subsection (6) does not apply to a conveyance or transfer of an interest that arises from a contract of sale or other transaction entered into before 7 December 2015.

(6) The duty payable on a conveyance or transfer to which this subsection applies (to the extent to which it provides for the conveyance or transfer of an interest in qualifying land) will be 66⅔% of the amount of duty payable apart from this subsection.

(7) Subject to subsection (8), subsection (9) applies to the conveyance or transfer of an interest in qualifying land executed on or after 1 July 2017.

(8) Subsection (9) does not apply to a conveyance or transfer of an interest that arises from a contract of sale or other transaction entered into before 1 July 2017.

(9) The duty payable on a conveyance or transfer to which this subsection applies (to the extent to which it provides for the conveyance or transfer of an interest in qualifying land) will be 33⅓% of the amount of duty payable apart from subsection (6) or this subsection.

71DD—Relief from duty in respect of certain purchases of new homes and land

(1) If, on an application under this section, in a manner and form determined by the Commissioner and supported by such evidence as the Commissioner may require, the Commissioner is satisfied that—

(a) the applicant is a purchaser under a contract for the conveyance or transfer of a new home or vacant land on which a home is to be built; and

(b) the conveyance or transfer qualifies for relief under this section,

this section applies to the conveyance or transfer.

(2) The duty payable on a conveyance or transfer to which this section applies will be as follows:

(a) if the contract for the conveyance or transfer was entered into before 6 June 2024—

(i) in the case of the conveyance or transfer of a new home where the market value of the home (including the land on which the home is situated) when the contract is entered into does not exceed $650 000—no duty will be payable; or

(ii) in the case of the conveyance or transfer of a new home where the market value of the home (including the land on which the home is situated) when the contract is entered into exceeds $650 000 but is less than $700 000—the duty otherwise payable will be reduced in accordance with subsection (7); or

(iii) in the case of the conveyance or transfer of vacant land where the market value of the land when the contract is entered into does not exceed $400 000—no duty will be payable; or

(iv) in the case of the conveyance or transfer of vacant land where the market value of the land when the contract is entered into exceeds $400 000 but is less than $450 000—the duty otherwise payable will be reduced in accordance with subsection (7);

(b) if the contract for the conveyance or transfer was entered into on or after 6 June 2024—no duty will be payable.

(3) A conveyance or transfer of a new home, or of vacant land on which a home is to be built, qualifies for relief under this section if—

(a) the contract for the conveyance or transfer was entered into on or after 15 June 2023; and

(b) subject to subsection (6), the purchasers under the contract are at least 18 years of age; and

(c) at least 1 of the purchasers under the contract is an Australian citizen or permanent resident at the time application for the benefit of this section is made; and

(d) no purchaser under the contract, and no spouse or domestic partner of a purchaser under the contract, has been a party to an earlier conveyance or transfer for which no duty, or a reduced rate of duty, was payable under subsection (2); and

(e) no purchaser under the contract, and no spouse or domestic partner of a purchaser under the contract, has, before the commencement date of the contract—

(i) held a relevant interest in residential property in South Australia or another State; and

(ii) if the commencement date of the contract is before the relevant day, occupied the property as a place of residence for a continuous period of at least 6 months; and

(f) if the contract for the conveyance or transfer was entered into before 6 June 2024, the market value of the new home (including the land on which the home is situated) or vacant land when the contract is entered into is less than—

(i) in the case of a new home—$700 000; and

(ii) in the case of vacant land on which a home is to be built—$450 000.

(4) Subject to subsection (5), an exemption from duty, and a reduced rate of duty, provided under this section are subject to the following requirement (the ***residence requirement***):

(a) in the case of the conveyance or transfer of land on which a new home is situated—the purchasers under the contract must occupy the home as their principal place of residence for a continuous period of at least 6 months (or a shorter period approved by the Commissioner) (the ***residence period***) that commences within 12 months of the date on which the conveyance or transfer occurs (the ***completion period***);

(b) in the case of the conveyance or transfer of vacant land on which a home is to be built—the purchasers under the contract must occupy a home on the land as their principal place of residence for a continuous period of at least 6 months (or a shorter period approved by the Commissioner) (the ***residence period***) that commences before whichever of the following dates occurs first:

(i) the date falling 12 months after the date on which the purchaser was lawfully first able to use a home constructed on the land as a place of residence;

(ii) the date falling 36 months after the date on which the conveyance or transfer occurred,

(the ***completion period***).

(5) The Commissioner may, in relation to the residence requirement—

(a) determine that a conveyance or transfer qualifies for relief under this section even though a purchaser under the contract has not satisfied the residence requirement if the Commissioner is satisfied that—

(i) there are 2 or more purchasers under the contract; and

(ii) at least 1 of the purchasers complies with the residence requirement; and

(iii) there are, in the Commissioner's opinion, good reasons to exempt the non-complying purchaser from the residence requirement; or

(b) if the Commissioner considers there are good reasons for doing so—vary a purchaser's required residence period at any time (including after the end of the period allowed for compliance with that requirement) by approving a shorter residence period or a longer completion period (or both) (and if the Commissioner varies a residence requirement under this paragraph, the requirement as varied will be taken to have been the purchaser's residence requirement from the date of the determination of the application).

(6) The Commissioner may determine that a conveyance or transfer qualifies for relief under this section even though a purchaser under the contract is not at least 18 years of age if the Commissioner is satisfied that—

(a) the purchaser will comply with the residence requirement that applies to the exemption or reduction in duty under subsection (4); and

(b) the application does not form part of a scheme to circumvent limitations on, or requirements affecting, eligibility or entitlement to relief under this section.

(7) For the purposes of subsection (2)(a)(ii) and (iv), the amount by which duty is to be reduced is to be determined as follows:

(a) in the case of the conveyance or transfer of a new home:

$$R = S \times \left(1 - \frac{MV - 650\,000}{50\,000}\right)$$

Where—

R is the amount of the reduction in duty

S is the amount of stamp duty that would be payable but for this section

MV is the market value of the new home (including the land on which the home is situated)

(b) in the case of the conveyance or transfer of vacant land on which a home is to be built:

$$R = S \times \left(1 - \frac{MV - 400\,000}{50\,000}\right)$$

Where—

R is the amount of the reduction in duty

S is the amount of stamp duty that would be payable but for this section

MV is the market value of the vacant land

(8) An application under subsection (1)—

(a) may only be made by a natural person; and

(b) must be made jointly by each person who is, or will be, following the conveyance or transfer to which the application relates, an owner of the relevant new home or vacant land (except such a person who is excluded from the application of this subsection under the regulations).

(9) Subject to subsection (9a), this section does not apply to a contract (the ***relevant contract***) if the Commissioner is satisfied that the relevant contract replaces a contract entered into—

(a) if the relevant contract was entered into before 6 June 2024—before 15 June 2023; or

(b) if the relevant contract was entered into on or after 6 June 2024—before 6 June 2024,

for the conveyance or transfer of the same new home or vacant land.

(9a) Despite subsection (9)(b), if the Commissioner is satisfied that a contract entered into on or after 6 June 2024 (the ***prescribed relevant contract***) replaces a contract entered into before 6 June 2024 (the ***original contract***) for the conveyance or transfer of the same new home or vacant land, the Commissioner may determine that the conveyance or transfer under the prescribed relevant contract qualifies for the relief that the conveyance or transfer under the original contract would have qualified for under this section if the prescribed relevant contract had not replaced the original contract.

(10) A conveyance or transfer for which no duty, or a reduced rate of duty, is payable under subsection (2) is to be taken, for the purposes of the *Real Property Act 1886*, to be a conveyance or transfer that is not exempt from duty, or to which no reduction applies, under this section.

(11) If the Commissioner is satisfied that, at the time of deciding an application under this section, an applicant—

(a) is legally married but not cohabiting with the person to whom the applicant is legally married; and

(b) has no intention of resuming cohabitation,

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

(11a) This section does not operate to provide relief from the foreign ownership surcharge (within the meaning of section 72) payable on a contract for the conveyance or transfer of a new home or vacant land on which a home is to be built that is entered into on or after the relevant day.

(12) For the purposes of this section, a person will be taken to have held a ***relevant interest*** in land in South Australia, or in another State, if the person is taken to have held a relevant interest in the land for the purposes of the *First Home and Housing Construction Grants Act 2000*.

(13) In this section—

Australian citizen means an Australian citizen within the meaning of the *Australian Citizenship Act 2007* of the Commonwealth;

home has the same meaning as in the *First Home and Housing Construction Grants Act 2000*;

new home has the same meaning as in the *First Home and Housing Construction Grants Act 2000*;

permanent resident means—

(a) the holder of a permanent visa within the meaning of section 30 of the *Migration Act 1958* of the Commonwealth; or

(b) a New Zealand citizen who holds a special category visa within the meaning of section 32 of the *Migration Act 1958* of the Commonwealth;

relevant day means the day on which the *Statutes Amendment (Budget Measures) Act 2025* is assented to by the Governor.

71DE—Duty payable if relief ceases to be available

(1) If—

(a) an exemption from duty, or a reduction in the rate of duty, has been provided in respect of a conveyance or transfer under section 71DD; and

(b) —

(i) the Commissioner ceases to be satisfied that the conveyance or transfer qualifies for relief under that section; or

(ii) a purchaser under the conveyance or transfer fails to comply with a requirement under section 71DD(4),

section 71DD will cease to apply to the conveyance or transfer and duty will be payable on the conveyance or transfer as if no exemption or reduction in duty applied.

(2) If section 71DD ceases to apply to a conveyance or transfer under subsection (1), the following provisions apply:

(a) the Commissioner must advise the purchasers in writing that relief from duty is no longer available under section 71DD;

(b) duty will be payable in relation to the conveyance or transfer from the date on which the conveyance or transfer occurred;

(c) the liability of the purchasers to pay duty is to be assessed in relation to the circumstances applying at the date of the conveyance or transfer as if the conveyance or transfer had not been exempted from duty or as if no reduction in duty had applied;

(d) the duty chargeable on a conveyance or transfer is to be calculated according to the rates in force as at the date on which the conveyance or transfer occurred;

(e) for the purposes of section 20, the duty is to be regarded as having become chargeable on the conveyance or transfer in consequence of section 71DD having ceased to apply to the conveyance or transfer;

(f) the purchasers may, at the discretion of the Commissioner, be liable to pay interest and penalty tax as if the failure to pay duty, or to pay full duty, at the date of the conveyance or transfer were a tax default under the *Taxation Administration Act 1996*.

Division 8—Transactions effected without creating dutiable instrument

71E—Transactions otherwise than by dutiable instrument

(1) Subject to subsection (2), this section applies to a transaction in the following circumstances—

(a) the transaction results in a change in the ownership of a legal or equitable interest in—

(i) land; or

(iii) an interest in a partnership; and

(b) —

(i) the transaction is not effected, or not wholly effected, by an instrument on which *ad valorem* duty is chargeable; but

(ii) if the transaction had been effected, or wholly effected, by an instrument, the instrument would be chargeable with duty as a conveyance or as if it were a conveyance.

(2) This section does not apply to any of the following transactions—

(a) the appointment of a receiver or trustee in bankruptcy;

(b) the appointment of a liquidator;

(c) a compromise or arrangement under Part 5.1 of the *Corporations Act 2001* of the Commonwealth;

(e) any other transaction of a prescribed class.

(3) Where a transaction to which this section applies is entered into, a statement in a form approved by the Commissioner must be lodged with the Commissioner setting out—

(a) the nature and effect of the transaction;

(b) a description of the property affected by the transaction;

(c) a statement of the value of any property to which the transaction relates;

(d) a statement of any consideration that has passed or is to pass between the parties to the transaction.

(4) Duty is payable on the statement as if it were a conveyance effecting the transaction to which it relates.

(4a) A statement under this section will, for the purposes of this Act, be taken to be an instrument executed by the person required to lodge the statement on the date of the change in legal or equitable ownership of property effected by the transaction to which the statement relates.

(5) Where a statement is lodged with the Commissioner under this section—

(a) any instrument that relates to the same transaction is not chargeable with duty to the extent to which duty has been paid on the statement; and

(b) the statement will not be charged with duty to the extent that duty has been paid on any instrument that relates to the same transaction.

(6) If a statement relating to a transaction to which this section applies is not lodged with the Commissioner in accordance with this section within two months after a change in legal or equitable ownership of property is effected by the transaction—

(a) each party to the transaction is guilty of an offence; and

(b) the parties to the transaction are nevertheless jointly and severally liable to pay duty to the Commissioner as if such a statement had been lodged with the Commissioner immediately before the end of that period of two months.

(7) A person who aids, abets, counsels or procures another person to enter into a transaction to which this section applies knowing that none of the parties to the transaction intends to lodge a statement under this section is guilty of an offence.

(8) A person who is guilty of an offence against this section is liable to a fine not exceeding $10 000.

(9) If a statement relating to a transaction to which this section applies is lodged with the Commissioner but it is subsequently established to the satisfaction of the Commissioner that the transaction is not to be completed, the Commissioner may refund any duty paid on the statement.

71F—Statutory transfers

(1) A statutory transfer is a transfer or vesting of assets or liabilities that takes effect by or under the provisions of a special Act.

(2) The parties to a statutory transfer must, within 2 months after a statutory transfer takes effect, lodge with the Commissioner a statement in a form approved by the Commissioner setting out—

(a) a description of the property subject to the statutory transfer; and

(b) the value of that property; and

(c) any other information required by the Commissioner.

(3) Duty is payable on the statement as if it were a conveyance, executed by the parties to the statutory transfer, operating as a voluntary disposition *inter vivos* of the property subject to the statutory transfer.

(4) If a statement is not lodged as required by this section within 2 months after the statutory transfer takes effect—

(a) each party to the transfer is guilty of an offence and liable to a penalty not exceeding $10 000; and

(b) the parties to the transfer are jointly and severally liable to pay duty to the Commissioner as if such a statement had been lodged with the Commissioner immediately before the end of that period of 2 months.

(5) A statutory transfer arising from the merger of credit unions, or transferring assets from one credit union to another, is exempt from this section.

(6) In this section—

special Act means—

(a) the *Financial Sector (Transfer of Business) Act 1999*; or

(b) the *Financial Sector (Transfer of Business) Act 1999* of the Commonwealth; or

(c) any other Act of the State, another State, or the Commonwealth prescribed by regulation for the purposes of this section.

Division 9—Foreign ownership surcharge

72—Surcharge for foreign purchasers of residential land

(1) This section applies to a dutiable instrument (including a statement under section 71E) executed, or taken to have been executed, on or after 1 January 2018.

(2) If an instrument to which this section applies effects, acknowledges, evidences or records a transaction whereby an interest in residential land is acquired by a foreign person or a person who takes the interest as trustee for a foreign trust, the person is liable to pay a surcharge (a ***foreign ownership surcharge***) to the Commissioner in addition to the duty payable on the instrument.

(3) The amount of the foreign ownership surcharge is 7% of the value of the interest acquired by the person in the residential land by virtue of the transaction effected, acknowledged, evidenced or recorded by the dutiable instrument.

(4) The foreign ownership surcharge is to be taken for the purposes of this Act to be duty payable on the instrument.

(5) If—

(a) a foreign ownership surcharge was paid by a person under this section because the person was a foreign person when an interest in residential land was acquired by the person; and

(b) the person ceases to be a foreign person not more than 12 months after the acquisition of the interest; and

(c) the person retains the interest at the time that the person ceases to be a foreign person,

the Commissioner must, on application by the person, refund the amount of the foreign ownership surcharge to the person.

(6) If—

(a) a foreign ownership surcharge was paid by a person under this section because the person was a trustee for a foreign trust when an interest in residential land was acquired by the person (taking as trustee for the trust); and

(b) the trust for which the person is trustee ceases to be a foreign trust not more than 12 months after the acquisition of the interest; and

(c) the person retains the interest on behalf of the trust at the time that the trust ceases to be a foreign trust,

the Commissioner must, on application by the person, refund the amount of the foreign ownership surcharge to the person.

(7) If, not more than 3 years after the acquisition of an interest in residential land effected, acknowledged, evidenced or recorded by an instrument to which this section applies, the person who acquired the interest becomes a foreign person, or, where the interest was acquired by the person taking as trustee, the trust for which the person is trustee becomes a foreign trust, the following provisions apply:

(a) subject to paragraph (b)—

(i) the person must, within 28 days of becoming a foreign person or the trust becoming a foreign trust, notify the Commissioner in writing of that fact; and

(ii) a foreign ownership surcharge is payable on the instrument; and

(iii) for the purposes of section 20, the surcharge is to be regarded as having become payable when the person became a foreign person or the trust becomes a foreign trust; and

(iv) the person may, at the discretion of the Commissioner, be liable to pay interest and penalty tax as if the failure to pay the surcharge at the date of the acquisition were a tax default under the *Taxation Administration Act 1996*;

(b) paragraph (a) does not apply if—

(i) the interest in the residential land was conveyed or transferred by the person or trust before the person or trust became a foreign person or a foreign trust; or

(ii) a foreign ownership surcharge has been paid, or is liable to be paid, in respect of the transaction by virtue of which the person or trust became a foreign person or a foreign trust;

(c) however, if the person or trust referred to in paragraph (b)(ii) is a corporation or trust that is not a wholly foreign owned corporation or trust—

(i) the person is liable to pay a foreign ownership surcharge on the instrument; but

(ii) the amount of the foreign ownership surcharge is to be reduced by the amount of the foreign ownership surcharge (if any) paid in respect of the transaction by virtue of which the person or trust became a foreign person or a foreign trust.

(8) Subject to subsection (8c), land will be taken to be residential land for the purposes of this section if—

(a) the Commissioner determines that—

(i) the land is neither vacant nor vacant with only minor improvements; and

(ii) the land—

(A) is, or is capable of being, occupied as a residence or as accommodation; or

(B) will be capable of being occupied as a residence or as accommodation after the completion of building work on the land that has, at the date of the relevant conveyance or transfer, commenced,

regardless of the term, or possible term, of occupation or any other purpose for which the land is, or is or will be capable of being, used; or

(b) the Commissioner determines that—

(i) the land is vacant or vacant with only minor improvements; and

(ii) the land is within a zone or subzone under the Planning and Design Code that allows the land to be used for a residence or for other accommodation (notwithstanding that the zoning of the land may, in a manner consistent with the Planning and Design Code, allow the land to be used for some other purpose).

(8a) In determining whether land is, or will be, capable of being occupied as a residence or as accommodation for the purposes of subsection (8)(a)(ii), the Commissioner may have regard to any characteristics of land indicative of such occupation that are prescribed by the regulations.

(8b) For the purposes of subsection (8)(a)(ii)(B), the regulations may prescribe circumstances in which building work will be taken to have commenced.

(8c) Land will not be taken to be residential land for the purposes of this section if it is land that is taken to be used for primary production in accordance with subsection (8e) or land of a classification, or used for a purpose, excluded by the regulations.

(8d) To avoid doubt, land may be taken to be residential land whether or not the land is rented for the purposes of short stay accommodation.

(8e) For the purposes of subsection (8c), land will be taken to be used for primary production if the Commissioner determines that—

(a) it is being predominantly used for primary production purposes; or

(b) although the land is not being used at the relevant time the land should be taken to be used for primary production purposes due to a classification that has been assigned to the land by the Valuer-General.

(8f) The Commissioner may, in making a determination under subsection (8) or (8e), take into account information provided by the Valuer-General.

(9) For the purposes of subsection (8), the date that is relevant to a determination as to whether land is residential land is the date of the relevant instrument.

(10) In this section—

residential land—see subsection (8).

Division 11—LSS Fund levy

82B—Interpretation

In this Division—

Authority means the Lifetime Support Authority of South Australia established under the *Motor Vehicle Accidents (Lifetime Support Scheme) Act 2013*;

LSS Fund levy means the LSS Fund levy under Part 7 of the *Motor Vehicle Accidents (Lifetime Support Scheme) Act 2013*.

82C—Lodgment of statement and payment of duty

The Authority is liable under this section to pay duty in respect of each LSS Fund levy paid to the Authority and must, under a scheme established by the Treasurer for the purposes of this Division (at intervals determined under that scheme)—

(a) lodge with the Commissioner a statement in an approved form setting out the total of all such levies received by the Authority during a preceding period specified under the scheme; and

(b) pay to the Commissioner duty equivalent to 11% of that amount.

Part 4—Land holding entities

Division 1—Preliminary

91—Interpretation

(1) In this Part—

asset includes any form of property;

associate—see subsection (8);

close personal relationship means the relationship between 2 adult persons (whether or not related by family and irrespective of their gender) who live together as a couple on a genuine domestic basis, but does not include—

(a) the relationship between a legally married couple; or

(b) a relationship where 1 of the persons provides the other with domestic support or personal care (or both) for fee or reward, or on behalf of some other person or an organisation of whatever kind;

Note—

Two persons may live together as a couple on a genuine domestic basis whether or not a sexual relationship exists, or has ever existed, between them.

constituent documents of a relevant entity means—

(a) for a company—its constitution; or

(b) for a unit trust scheme—the instruments constituting or governing the administration of the scheme;

corresponding law means a law of another State, or a Territory, of the Commonwealth that imposes duties corresponding to those imposed by this Act;

direct interest—see section 93(1);

executive officer of a company means a person who is concerned in, or takes part in, the management of the company (regardless of the person's designation and whether or not the person is a director of the company);

group means a group of associates;

hold—a person "holds" a share or unit in a relevant entity if the person—

(a) is registered as the holder; or

(b) is beneficially entitled to the share or unit; or

(c) controls the exercise of rights attached to the share or unit;

indirect interest—see section 95;

land asset and ***local land asset***—see section 92;

land holding entity—see section 98;

listed company means a company that is limited by shares and some or all of those shares are quoted on a recognised financial market;

listed trust means a unit trust scheme some or all of the units in which are quoted on a recognised financial market;

motor vehicle and ***trailer*** have the same meanings as these expressions respectively have in the *Motor Vehicles Act 1959*;

notional interest—see section 96;

prescribed interest means—

(a) in relation to a private company or a private unit trust scheme—a proportionate interest in the entity of 50% or more; and

(b) in relation to a listed company or a public unit trust scheme—a proportionate interest of 90% or more;

private company means—

(a) a company that is limited by shares but whose shares are not quoted on a recognised financial market; or

(b) a company that is not limited by shares,

but does not include a company excluded from the ambit of this definition by the regulations;

private unit trust scheme means a unit trust scheme other than a listed trust or a widely held trust, but does not include a unit trust scheme that is an approved deposit fund or a pooled superannuation trust within the meaning of the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth;

proportionate interest in a relevant entity means—

(a) for a person or group that has a direct or indirect interest in the entity—the percentage representing the extent of that interest; or

(b) for a person or group that has both a direct and an indirect interest in the entity—an aggregate percentage representing the extent of both those interests;

public unit trust scheme means a listed trust or a widely held trust;

related—see section 94;

relevant entity means—

(a) a private company; or

(b) a listed company; or

(c) a private unit trust scheme; or

(d) a public unit trust scheme;

significant interest in a relevant entity means a proportionate interest in the entity of 50% or more;

underlying—the underlying assets of a relevant entity include both the assets held beneficially by the entity and its notional interests in the assets of related entities;

unit in a unit trust scheme means—

(a) a right to participate in profits, income or distribution of assets under the scheme; or

(b) a right to any such right of participation;

unit trust scheme means an arrangement under which investors may acquire rights to participate, as beneficiaries under a trust, in profits, income or distribution of assets arising from the acquisition, holding, management, use or disposal of property;

widely held trust—see section 97;

winding up—a unit trust scheme is wound up if the assets subject to the scheme are distributed in their entirety.

(2) Property is taken to be held beneficially by a unit trust scheme if it is held by the trustees of the scheme in trust for the unitholders.

(3) A relevant entity or other person that is an object of a discretionary trust is to be regarded, for the purposes of this Part, as beneficially entitled to the trust property unless—

(a) the relevant entity or other person satisfies the Commissioner that this subsection operates unreasonably in the circumstances of the particular case; and

(b) the Commissioner determines that the relevant entity or other person is not, in the circumstance of the particular case, to be regarded as beneficially entitled to the trust property.

(4) A relevant entity or other person that is a partner in a partnership is to be regarded, for the purposes of this Part, as beneficially entitled to a proportionate share in each and every asset of the partnership.

(5) For the purposes of subsection (4) but subject to subsection (6), a proportionate share of a partner will be represented by the greater of the following:

(a) the relative entitlement of the partner to participate in the surplus property of the partnership after the realisation of assets and the payment, satisfaction or discharge of debts and liabilities;

(b) the relative capital contribution of the partner (being equity and any loan capital).

(6) The Commissioner may—

(a) if satisfied that it would be reasonable and appropriate to do so in the circumstances of the particular case—

(i) determine that the paragraph under subsection (5) that provides the lesser proportionate share (rather than the greater) will be the paragraph that applies; or

(ii) determine that the proportionate share of a partner will be represented in some other manner; and

(b) if paragraph (b) of subsection (5) applies, determine not to take loan capital into account if the Commissioner is satisfied that the loan was entered into as part of a genuine business arrangement and not as an arrangement to avoid or reduce duty under this Part.

(7) Subsections (4) and (5) do not limit the operation of any other section of this Act (but not so as to impose double duty with respect to the same transaction).

(8) A person is an ***associate*** of, or ***associated*** with, another if—

(a) they are married or in a close personal relationship; or

(b) 1 is the parent, child, brother or sister of the other; or

(c) they are in partnership; or

(d) they are companies which are related bodies corporate for the purposes of the *Corporations Act 2001* of the Commonwealth; or

(e) 1 is a company and the other is a director or executive officer of, or shareholder in, the company; or

(f) they are both trustees of a trust or 1 is a trustee of a trust and the other is a beneficiary of the trust; or

(g) a chain of relationships can be traced between them under 1 or more of the above paragraphs,

(but a person is not to be regarded as an associate of another if the Commissioner is satisfied that the association has not arisen as a result of a common commercial interest or purpose and they will act entirely independently of each other).

(9) An obligation or liability imposed under this Part on a unit trust scheme attaches to the trustees for the time being of the scheme jointly and severally.

(10) An obligation or liability imposed under this Part on a group attaches to the members of the group jointly and severally.

92—Land assets

(1) A ***land asset*** is land other than—

(a) a mortgage, lien or charge; or

(b) an interest under a warrant or writ.

(2) A ***local land asset*** is a land asset constituted by land in South Australia.

(3) A relevant entity's interest in land will be taken to include an interest in anything fixed to the land, including anything—

(a) separately owned from the land other than where the separation of ownership occurs by virtue of or as a result of the operation of another Act or law; or

(b) fixed to the land but notionally severed or considered to be legally separate to the land by virtue of or as a result of the operation of another Act or law (so that a separation by another Act for the purposes of that Act will not affect the operation of this paragraph for the purposes of the imposition and calculation of duty under this Part).

(4) In connection with the operation of subsection (3)—

(a) the subsection applies to all items fixed to the land whether or not they constitute fixtures at law; and

(b) all fixtures at law will be taken to be within the application of the subsection.

(5) In addition—

(a) in connection with the operation of subsection (3)(a), if the Commissioner is satisfied that, at a relevant time, it was not part of an arrangement to avoid duty under this Part that an item was separately owned from the land, the Commissioner may determine that an entity's interest in land will not be taken to include an interest in the item; and

(b) in connection with the operation of subsection (3)(b), an entity's interest in land will not be taken to include an interest in an item which is owned by another entity unless—

(i) the relevant entity and the other entity are related entities and—

(A) the relevant entity holds a significant interest in the other entity or vice versa; or

(B) a chain of significant interest can be traced between the relevant entity and the other entity; or

(ii) a person or group holds a significant interest in both the relevant entity and the other entity.

93—Direct interests

(1) A person has a ***direct interest*** in a relevant entity if the person holds a share or unit in the entity.

(2) A direct interest that a person or group has in a relevant entity is to be expressed as a proportionate interest.

(3) The ***proportionate interest*** is the highest of the following:

(a) a percentage representing the proportion of votes that the person or members of the group would be entitled to exercise (or control) at a general meeting of shareholders or unitholders assuming that all shareholders or unitholders exercised their voting rights;

(b) a percentage representing the extent the person or members of the group are entitled to participate in dividends or distributions of income;

(c) a percentage representing the extent to which the person or members of the group would be entitled to participate in the distribution of assets on a winding up of the relevant entity.

(4) The proportionate interest of a person or group in a relevant entity is to be determined as if any power that the person has, or the members of the group or any of them have, to increase the extent of an interest (by varying the constituent documents of the relevant entity or in any other way) had been exercised so as to maximise the relevant interest in the relevant entity.

94—Related entities

(1) Two relevant entities are ***related entities*** if—

(a) 1 has a direct interest in the other; or

(b) a series of such relationships can be traced between them through another or other related entities (***intermediate entities***).

(2) If a relevant entity is related to another relevant entity by a relationship traced through an intermediate entity or intermediate entities, the relevant entity's proportionate interest in the other is calculated by multiplying the relevant fractions together and expressing the result as a percentage.

Example—

Entity A (a listed company) holds a 75% proportionate interest in entity B (a private unit trust scheme) which in turn holds a 50% proportionate interest in entity C (a private company). In this case the proportionate interest of entity A in entity C (insofar as it is traced through entity B) is 37.5%.

95—Indirect interests

(1) If a person or group has a direct interest in a private company or a private unit trust scheme (entity A) which is related to another private company or a private unit trust scheme (entity B), the person or group has an ***indirect interest*** in entity B.

(2) An indirect interest that a person or group has in an entity is to be expressed as a proportionate interest.

(3) The proportionate interest is calculated by multiplying together—

(a) a fraction representing the proportionate interest of the person or group in entity A; and

(b) a fraction representing entity A's proportionate interest in entity B,

and expressing the result as a percentage.

Example—

X holds a proportionate interest of 33⅓% in entity A which in turn holds a 75% proportionate interest in entity B which in turn holds a 50% proportionate interest in entity C. In this case the X's indirect interest in entity C is to be expressed as a proportionate interest of 12.5%.

96—Notional interest in assets of related entity

(1) A relevant entity has a notional interest in an asset held beneficially by a private company or a private unit trust scheme if—

(a) the relevant entity holds a significant interest in the private company or private unit trust scheme; or

(b) a chain of significant interests can be traced between the relevant entity and the private company or private unit trust scheme.

Example—

Entity A holds a 75% proportionate interest in entity B which in turn holds a 60% proportionate interest in entity C which in turn holds a 40% proportionate interest in entity D. In this case entity A has a notional interest in the assets held beneficially by entity B and entity C but not in the assets held by entity D.

(2) The value of the notional interest is calculated as follows:

$$V = V_1 \times P$$

Where—

V_1 is the unencumbered value of the asset

P is a fraction representing the proportionate interest of the relevant entity in the private company or private unit trust scheme.

97—Widely held trusts

(1) For the purposes of this Part, a ***widely held trust*** is a unit trust scheme which has not less than 300 unitholders none of whom, individually or together with any associated person, is entitled to more than 20% of the units in the trust.

(2) If a registered unitholder in a unit trust scheme holds units as a trustee for 2 or more trusts, the unitholder is to be treated as a separate registered unitholder in relation to each of those trusts and the units held under each trust are to be treated as a separate unit holding.

(3) However, a trustee is not to be treated as a separate registered unitholder in relation to 2 or more trusts if, as separate unitholders in relation to those trusts, they would be associated with each other.

98—Land holding entity

A relevant entity is a ***land holding entity*** if the relevant entity holds local land assets.

99—Determination of value

(2) The value of underlying land assets under this Part is to be determined according to the market value of the asset at the time that the question of value falls to be determined.

(3) Where no evidence of the value of an underlying land asset or interest acquired or held is furnished to the Commissioner for the purposes of this Part, or the evidence so furnished is, in the Commissioner's opinion, unsatisfactory, the Commissioner may cause a valuation of the asset or interest to be made by some person appointed by the Commissioner and may apply any such valuation for the purposes of this Part.

(4) The Commissioner may, having regard to the merits of the case, charge the whole or a part of the expenses of, or incidental to, the making of a valuation pursuant to subsection (3) to any person liable to pay duty under this Part in relation to an acquisition of the underlying land asset or any interest.

(5) A reference in this section to the acquisition of an asset or interest extends to a notional acquisition under this Part.

(6) Any determination of market value under this Part must be based on the unencumbered value.

(7) In addition, when determining the value of an asset or interest—

(a) it is to be assumed that a hypothetical purchaser would, when negotiating the price for any asset or interest, have knowledge of all existing information relating to the asset or interest; and

(b) no account is to be taken of any amount that a hypothetical purchaser would have to expend to reproduce, or otherwise acquire a permanent right of access to and use of, existing information relating to the asset or interest.

Division 2—Dutiable transactions

100—General principle of liability to duty

(1) A person or group that acquires a prescribed interest, or increases a prescribed interest, in a land holding entity notionally acquires an interest in the underlying local land assets of the entity and is liable to duty in respect of the notional acquisition.

(2) The following transactions are therefore dutiable:

(a) a transaction as a result of which a person or group acquires or has a prescribed interest in a land holding entity; or

(b) a transaction as a result of which a person or group that has a prescribed interest in a land holding entity increases its prescribed interest in the entity.

(3) A transaction is dutiable under this Part even though the person or group that has a prescribed interest, or increases a prescribed interest, in the land holding entity as a result of the transaction—

(a) is not a party to the transaction; or

(b) has a passive role in the transaction.

(4) For example, any of the following is capable of being a dutiable transaction:

(a) an allotment of shares in a company or units in a unit trust scheme; or

(b) the variation or abrogation of rights attaching to shares in a company or units in a unit trust scheme; or

(c) the redemption, surrender or cancellation of shares in a company or units in a unit trust scheme; or

(d) the addition or retirement of a partner in a partnership with assets comprising shares in a company or units in a unit trust scheme.

(5) However, if a relevant entity acquires a local land asset and, as a result of the acquisition, becomes a land holding entity, and conveyance duty is paid in respect of the transaction, the transaction is not dutiable under this Part.

(6) If a person who acquires or holds an interest in a land holding entity is a trustee for 2 or more trusts, any interest in the entity acquired or held by the person for different trusts are to be treated as if they were acquired or held by separate persons.

101—Aggregation of interests

(1) If a person or group acquires an interest in a land holding entity that, when aggregated with an interest in the entity acquired by another person as a result of an associated transaction on the same day or within the preceding 3 years, amounts to a prescribed interest in the entity, then for the purposes of this Part—

(a) the person or group acquires that prescribed interest in the entity; and

(b) the person or group and any other person acquiring an interest in the entity as a result of the associated transaction are jointly and severally liable for the payment of duty in respect of the acquisition.

(2) In this section—

associated transaction, in relation to the acquisition of an interest in a land holding entity by a person or associated person, means an acquisition of an interest in the entity by another person in circumstances in which—

(a) those persons are acting in concert; or

(b) the acquisitions form, evidence, give effect to or arise from substantially 1 arrangement, 1 transaction or 1 series of transactions.

102—Value of notional interest acquired as a result of dutiable transaction

(1) If a person or group has, as a result of a dutiable transaction, a prescribed interest in a land holding entity, the value of the notional interest acquired in the entity's underlying local land assets is determined as follows:

$$NV = TV \times P$$

Where—

NV is the value to be of the notional interest acquired

TV is the total unencumbered value of all the entity's underlying local land assets

P is the fraction representing the proportionate interest of the person or group in the entity.

102A—Calculation of duty

(1) The duty in respect of a transaction under which a person or group acquires a prescribed interest in a land holding entity is to be equivalent to—

(a) in the case of an entity that is a private company or a private unit trust—the duty payable on a conveyance of land with an unencumbered value equivalent to the value of the acquirer's notional interest in the entity's underlying local land assets; and

(b) in the case of an entity that is a listed company or a public unit trust scheme—10% of the duty payable on a conveyance of land with an unencumbered value equivalent to the value of the acquirer's notional interest in the entity's underlying local land assets.

(2) Duty on a dutiable transaction under which a person or group increases its prescribed interest in a land holding entity is to be calculated as follows:

$$D = d_1 - d_2$$

Where—

D is the amount of the duty

$\boldsymbol{d_1}$ is the amount that would have been payable if the person or group had acquired the whole of its interest in a single transaction at the time of the increase

$\boldsymbol{d_2}$ is the amount that would have been payable if the person or group had acquired its pre-existing interest in a single transaction at the time of the increase.

(4) If—

(a) a person or group holds an interest in a relevant entity; and

(b) the relevant entity then acquires land so as to become a land holding entity; and

(c) the acquisition under paragraph (b) was subject to *ad valorem* duty that has been duly paid; and

(d) the person or group acquires a prescribed interest in the entity as a land holding entity,

the duty calculated under subsection (1) is to be reduced in accordance with the following formula:

$$D = d_1 - d_2$$

Where—

D is the amount of the duty to be paid on account of this subsection

d_1 is the amount that would have been payable if the person or group had acquired the whole of its interest in a single transaction at the time of the acquisition

d_2 is the amount that would be payable on a conveyance of an interest in the relevant land corresponding to the interest held by the person or group at the time of the acquisition under paragraph (b)

relevant land is the total amount of land in South Australia that is held by the land holding entity at the time that the person or group acquires the prescribed interest under paragraph (d).

(5) If any part of a prescribed interest in a land holding entity was acquired by the relevant person or group more than 3 years before the date of a dutiable transaction (the ***earlier acquisition***), the duty calculated under subsection (1) is to be rebated by a percentage representing the extent of the earlier acquisition as a proportion of the prescribed interest as a whole.

(6) Insofar as subsections (4) and (5) may both apply to the acquisition of a prescribed interest in a particular land holding entity by a person or group, the provision that provides the higher benefit to the person or group will apply.

(7) If a person or group acquires or increases a prescribed interest in a land holding entity and duty has been paid under this Act in respect of the transaction for the acquisition of, or increase in, the interest, the duty calculated under this section is to be reduced by the amount of duty paid under this Act.

102AB—Surcharge where foreign person or group acquires interest in residential land

(1) This section applies to a transaction that is dutiable under this Part if the transaction was entered into on or after 1 January 2018.

(2) If a foreign entity notionally acquires an interest in residential land as a result of a transaction to which this section applies, the entity is liable to pay a surcharge (a ***foreign ownership surcharge***) to the Commissioner in addition to the duty payable on the transaction under this Part.

(3) If a foreign entity is a member of a group that notionally acquires an interest in residential land as a result of a transaction to which this section applies, the entity is liable to pay a surcharge (a ***foreign ownership surcharge***) to the Commissioner in addition to the duty payable on the transaction by the group.

(4) The amount of the foreign ownership surcharge under subsection (2) is 7% of the value of the interest notionally acquired by the foreign entity in the residential land (as determined under section 99).

(5) The amount of the foreign ownership surcharge under subsection (3) is 7% of the value of the foreign entity's interest in the interest notionally acquired by the group in the residential land (as determined under section 99).

(6) The foreign ownership surcharge is to be taken for the purposes of this Act to be duty payable on the transaction.

(7) If—

(a) not more than 12 months after a notional acquisition of an interest in residential land as a result of a transaction to which this section applies, an entity that has paid a foreign ownership surcharge under this section on the transaction ceases to be a foreign entity; and

(b) at the time the entity ceases to be a foreign entity—

(i) the entity retains the interest notionally acquired; or

(ii) in the case of an entity that paid the surcharge by virtue of being a member of a group that notionally acquired the interest—the group retains the interest notionally acquired, and the entity retains its interest in the interest notionally acquired by the group,

the Commissioner must, on application by the entity, refund the amount of the foreign ownership surcharge to the entity.

(8) If, not more than 3 years after the notional acquisition of an interest in residential land as a result of a transaction to which this section applies, the entity that notionally acquired the interest becomes a foreign entity, or, if the interest was notionally acquired by a group, an entity that is a member of the group (and was a member of the group at the time of the acquisition) becomes a foreign entity, the following provisions apply:

(a) subject to paragraph (b)—

(i) the entity must, within 28 days of becoming a foreign entity, notify the Commissioner in writing of that fact; and

(ii) a foreign ownership surcharge is payable on the transaction; and

(iii) for the purposes of section 102B, the surcharge is to be regarded as having become payable when the entity became a foreign entity; and

(iv) the entity may, at the discretion of the Commissioner, be liable to pay interest and penalty tax as if the failure to pay the surcharge at the date of the transaction were a tax default under the *Taxation Administration Act 1996*;

(b) paragraph (a) does not apply if—

(i) the entity ceased to have a notional interest in the residential land before the entity became a foreign entity; or

(ii) in the case of an entity that is (but for this subparagraph) liable to pay the surcharge by virtue of being a member of a group that notionally acquired the interest—the group ceased to have a notional interest in the residential land, or the entity ceased to have an interest in the interest notionally acquired by the group, before the entity became a foreign entity; or

(iii) a foreign ownership surcharge has been paid, or is liable to be paid, in respect of the transaction by virtue of which the entity became a foreign entity;

(c) however, if an entity referred to in paragraph (b)(iii) is a corporation or trust that is not a wholly foreign owned corporation or trust, then—

(i) the entity is liable to pay a foreign ownership surcharge on the transaction; but

(ii) the amount of the foreign ownership surcharge is to be reduced by the amount of the foreign ownership surcharge (if any) paid in respect of the transaction by virtue of which the entity became a foreign entity.

(9) Subject to subsection (9c), land will be taken to be residential land for the purposes of this section if—

(a) the Commissioner determines that—

(i) the land is neither vacant nor vacant with only minor improvements; and

(ii) the land—

(A) is, or is capable of being, occupied as a residence or as accommodation; or

(B) will be capable of being occupied as a residence or as accommodation after the completion of building work on the land that has, at the date of the relevant conveyance or transfer, commenced,

regardless of the term, or possible term, of occupation or any other purpose for which the land is, or is or will be capable of being, used; or

(b) the Commissioner determines that—

(i) the land is vacant or vacant with only minor improvements; and

(ii) the land is within a zone or subzone under the Planning and Design Code that allows the land to be used for a residence or for other accommodation (notwithstanding that the zoning of the land may, in a manner consistent with the Planning and Design Code, allow the land to be used for some other purpose).

(9a) In determining whether land is, or will be, capable of being occupied as a residence or as accommodation for the purposes of subsection (9)(a)(ii), the Commissioner may have regard to any characteristics of land indicative of such occupation that are prescribed by the regulations.

(9b) For the purposes of subsection (9)(a)(ii)(B), the regulations may prescribe circumstances in which building work will be taken to have commenced.

(9c) Land will not be taken to be residential land for the purposes of this section if it is land that is taken to be used for primary production in accordance with subsection (9e) or land of a classification, or used for a purpose, excluded by the regulations.

(9d) To avoid doubt, land may be taken to be residential land whether or not the land is rented for the purposes of short stay accommodation.

(9e) For the purposes of subsection (9c), land will be taken to be used for primary production if the Commissioner determines that—

(a) it is being predominantly used for primary production purposes; or

(b) although the land is not being used at the relevant time the land should be taken to be used for primary production purposes due to a classification that has been assigned to the land by the Valuer-General.

(9f) The Commissioner may, in making a determination under subsection (9) or (9e), take into account information provided by the Valuer-General.

(10) For the purposes of subsection (9), the date that is relevant to a determination as to whether land is used for residential purposes is the date of the relevant transaction.

(11) In this section—

foreign entity means a foreign person or a foreign trust;

residential land—see subsection (9).

Division 3—Payment and recovery of duty

102B—Acquisition statement

(1) If a dutiable transaction occurs, the person or group that acquires or increases its prescribed interest in the land holding entity must, within 2 months after the date of the dutiable transaction, or, if the transaction was an exempted transaction under Part 4AA but the exemption has been revoked by the Commissioner, within 2 months after receiving notification of the revocation—

(a) lodge a return with the Commissioner in a manner and form determined by the Commissioner; and

(b) pay the relevant amount of duty.

Maximum penalty: $10 000.

(2) The return must contain the following information:

(a) the name and address of the person, or the name and address of each member of the group, that has the prescribed interest or has increased its prescribed interest as a result of the transaction; and

(b) the date of the transaction; and

(c) particulars of—

(i) the interest acquired as a result of the transaction; and

(ii) any other interest held and the dates and circumstances of their acquisition; and

(iii) the underlying land assets and the underlying local land assets of the land holding entity as at the date of the transaction; and

(iv) the underlying assets of the land holding entity as at the date of the transaction; and

(vi) amounts of duty paid under this Act or a corresponding law in relation to the acquisition of the prescribed interest in the land holding entity; and

(d) other information required by the Commissioner.

102C—Recovery from entity

(1) If a person or group fails to pay duty as required under this Part, the Commissioner may recover the duty, as a debt, from the relevant entity.

(2) Instead of, or as well as, proceeding against the relevant entity for recovery of duty as a debt, the Commissioner may register a charge on any of its land for the amount of the unpaid duty.

(3) The Commissioner must give written notice of the registration of a charge under this section to—

(a) the registered proprietor of the land; and

(b) the person in default, or each member of the group in default.

(4) A charge under this section will rank as a first charge on the relevant land.

(5) If the duty remains unpaid 6 months after the registration of the charge, the Commissioner may apply to the District Court for an order for the sale of the land.

(6) On an application under subsection (5), the Court may make an order for sale of the land by public auction and, in that event, the proceeds of sale are to be applied as follows:

(a) firstly—in payment of the costs of the sale and other costs of proceeding under this section; and

(b) secondly—in discharging the liability to duty; and

(c) thirdly—in discharging other liabilities secured by registered instrument; and

(d) fourthly—in discharging other liabilities as directed by the Court; and

(e) fifthly—in payment to the registered proprietor of the land immediately before the completion of the sale.

(7) If the Commissioner recovers duty under this section, the relevant entity may recover the amount paid to, or recovered from, the entity from the person or persons principally liable for the payment of the duty.

Division 4—Miscellaneous

102D—Valuation of interest under contract or option to purchase land

If an interest in land consists of an interest arising under a contract or option to purchase the land, the interest is to be valued, for the purposes of this Part, by subtracting from the market value of the land the amount that the purchaser under the contract or the holder of the option would be required to pay in order to complete the purchase.

102E—Separation of statutory funds held by life companies

(1) If a person who acquires an interest in a land holding entity is a life company, any interests in the land holding entity acquired or held by the life company for different statutory funds are to be treated as if they were acquired or held independently by separate persons.

(2) If a life company acquires or holds an interest in a land holding entity otherwise than for a statutory fund, that interest is to be treated as if it were acquired or held independently of, and by a separate person to, any interest acquired or held by the life company for a statutory fund.

(3) For the purposes of this Part, a life company, its statutory funds, and any trustee, are not to be treated as associates except in a case where the Commissioner determines that particular dealings between them (in any combination) form substantially 1 arrangement.

(4) In this section—

life company has the same meaning as in the *Life Insurance Act 1995* of the Commonwealth;

statutory fund has the same meaning as in the *Life Insurance Act 1995* of the Commonwealth.

102F—Exempt transactions and related matters

(1) A transaction under which a person or a group acquires an interest in a land holding entity is exempt from duty under this Part if it takes place in circumstances in which a conveyance of an interest in the underlying local land assets would not attract *ad valorem* duty.

Example—

Suppose that A is entitled under the will of B to 60% of the shares in X Pty Ltd, a land holding entity, owning land in the State valued at $2m. A's acquisition of the shares on distribution of the estate is exempt from duty because a conveyance of the land itself would, if it occurred in these circumstances (ie on distribution of the estate), be exempt from *ad valorem* duty.

(2) The following transactions are exempt from duty under this Part:

(a) an acquisition of an interest in a land holding entity that takes place solely as a result of the making of a compromise or arrangement with the creditors of the land holding entity under Part 5.1 of the *Corporations Act 2001* of the Commonwealth;

(b) a transaction exempted by regulation from duty under this Part.

102G—Multiple incidences of duty

(1) If it is possible under this Part to assess the incidence of duty in different ways in respect of the same transaction, duty will be assessed so as to maximise the return to the revenue but not so as to extend the incidence of duty beyond a single person or group identified in the assessment.

(2) If a person or a group acquires a prescribed interest in a land holding entity, and another person or group later acquires a prescribed interest in the land holding entity without diminishing the former prescribed interest, the Commissioner may, if satisfied that it is just and equitable to do so, exempt the later acquisition, wholly or partly, from duty under this Part.

Example—

Suppose the shares of X Pty Ltd, a land holding entity, are divided into Class A and Class B. The Class A shares confer rights to dividends but no rights to share in the distribution of assets on winding up of the company. The Class B shares confer no rights to dividends but do confer rights to share in the distribution of assets on the winding up of the company. Suppose that A acquires all the Class A shares and pays duty under this Part on the acquisition of a prescribed interest in the company. Suppose that B then acquires all the Class B shares. In this case, the Commissioner could, if satisfied that it would be just and equitable to do so, grant relief under the above subsection.

102GA—Operation of Part as in force after 1 July 2016

This Part as in force after 1 July 2016 does not apply in relation to an acquisition of a prescribed interest, or an increase of a prescribed interest, in a land holding entity that occurred before that date.

Part 4AA—Corporate group exemptions

102H—Interpretation

(1) In this Part—

corporate group—see section 102J;

corporation has the same meaning as in section 9 of the *Corporations Act 2001* of the Commonwealth and includes a unit trust scheme;

direct interest—see section 102I;

exempted transaction means a transaction that is exempted from duty under section 102L;

exemption application means an application to the Commissioner under section 102M;

hold—a person holds property (including a security of a corporation) if the person—

(a) is registered as the holder; or

(b) is beneficially entitled to the property; or

(c) controls the exercise of rights attached to the property;

indirect interest—see section 102I;

ineligible trust means a discretionary trust that is not a unit trust;

security, of a corporation, includes—

(a) an issued share of the corporation; and

(b) if the corporation is a unit trust scheme—a unit issued under the scheme.

(2) For the purposes of this Part—

(a) a reference to anything done by or held by a unit trust scheme is to be taken to refer to the thing being done by or held by a trustee or custodian of the unit trust scheme as trustee or custodian of that unit trust scheme; and

(b) a corporation that is a unit trust scheme is taken to be a party to a transaction if the trustee or custodian of the unit trust scheme enters into the transaction as trustee or custodian of the scheme; and

(c) subject to subsection (3), a corporation that is a partner in a partnership is to be regarded as beneficially entitled to a proportionate share in each and every item of property of the partnership; and

(d) a transfer of the registration of a motor vehicle will be taken to be a conveyance of the vehicle from the transferor to the transferee.

(3) Subsection (2)(c) does not apply in relation to a corporation in a particular case if the Commissioner considers, having regard to the circumstances of the corporation and any relevant corporate group of which the corporation is a member, that the provision would operate unfairly in that case.

102I—Direct and indirect interests

(1) If a corporation (A) holds securities of another corporation (B), A has a ***direct interest*** in B.

(2) The direct interest that A has in B is to be expressed as a proportionate interest calculated by determining the percentage of B's total securities held by A.

Example—

Corporation A holds 75% of corporation B's securities. In this case the proportionate interest of corporation A in corporation B is 75%.

(3) Two corporations are ***related corporations*** if—

(a) 1 has a direct interest in the other; or

(b) a series of such relationships can be traced between them through another or other related corporations.

(4) If a corporation (A) has a direct interest in a corporation (B) which is related to another corporation (C), A has an ***indirect interest*** in C.

(5) The indirect interest that a corporation has in another corporation is to be expressed as a proportionate interest calculated by multiplying together—

(a) a percentage representing the proportionate interest of A in B; and

(b) a percentage representing B's proportionate interest in C,

and expressing the result as a percentage.

Example—

Corporation X holds a proportionate interest of 33⅓% in corporation A which in turn holds a 75% proportionate interest in corporation B which in turn holds a 50% proportionate interest in corporation C. In this case corporation X's indirect interest in corporation C is to be expressed as a proportionate interest of 12.5%.

102J—Parent corporations and corporate groups

(1) If a corporation (A) has—

(a) a direct or indirect interest in another corporation (B) that is a proportionate interest of 90% or more; or

(b) a direct and indirect interest in another corporation (B) that, in combination, constitutes a proportionate interest of 90% or more,

then, subject to subsection (2)—

(c) A is the ***parent corporation*** of B; and

(d) B is a ***subsidiary*** of A.

(2) If, under subsection (1), corporation A is not entitled (whether directly or indirectly) to cast, or control the casting of, 90% or more of the maximum number of votes at a general meeting of corporation B, B is not a subsidiary of A.

(3) A ***corporate group*** is comprised of—

(a) a parent corporation; and

(b) the subsidiaries of the parent corporation.

102K—Transactions to which this Part applies

This Part applies to—

(a) a transaction involving a conveyance of property, or an agreement to convey property, from a member of a corporate group to another member, or to other members, of the corporate group; and

(b) a transaction whereby, under Part 4, a member of a corporate group notionally acquires from another member of the same corporate group an interest in the underlying local land assets of a land holding entity,

if—

(c) the corporate group's interest in the property the subject of the transaction is not diminished as a result of the transaction; and

(d) the purpose, or 1 of the purposes, of the transaction is—

(i) to change the structure of the corporate group; or

(ii) to change the holding of property within the corporate group; and

(e) the transaction does not result in property of the corporate group being held by a member of the corporate group as trustee of an ineligible trust; and

(f) the transaction is not part of a tax avoidance scheme within the meaning of Part 6A of the *Taxation Administration Act 1996*.

102L—Exemption from duty

(1) If the Commissioner is satisfied that this Part applies to a transaction, the Commissioner must exempt the transaction from duty.

(2) If the Commissioner exempts a transaction from duty under subsection (1), the Commissioner must assess the transaction, and any instrument that gives effect to, acknowledges, evidences or records the transaction, as exempt from duty.

102M—Application for exemption

(1) A member of a corporate group may apply to the Commissioner, in a manner and form determined by the Commissioner, for an exemption under section 102L at any time before, or within 5 years after, the completion of the transaction to which the application relates.

(2) An application for an exemption under section 102L in relation to a proposed transaction must be accompanied by draft copies of all instruments that it is intended will give effect to, or acknowledge, evidence or record, the transaction.

(3) The Commissioner may require a member of the corporate group applying for an exemption for a transaction under section 102L to provide such additional information or evidence as the Commissioner may require for the purpose of determining whether the transaction, or any instrument connected to the transaction, is exempt from duty under this Part.

(4) The Commissioner may require the information or evidence to be given on oath or verified by statutory declaration.

(5) If the Commissioner determines to exempt from duty a transaction, or a proposed transaction, in relation to which an application has been made under this section, the Commissioner must advise the applicant in writing that the transaction, and any instruments giving effect to, or acknowledging, evidencing or recording, the transaction, are exempt from duty.

102N—Conditions of exemption

An exemption granted under section 102L in relation to a proposed transaction is subject to a condition that the applicant will, within 2 months after the transaction occurs, advise the Commissioner in writing if—

(a) the actual transaction, or any circumstances relating to it, differs materially from the proposed transaction, or any circumstances of the proposed transaction, as specified in the exemption application; or

(b) any information relevant to the transaction, or to any circumstances relating to it, differs materially from the information specified in the exemption application.

102O—Revocation of exemption

The Commissioner may revoke an exemption granted under section 102L if—

(a) the Commissioner ceases to be satisfied that this Part applies to the exempted transaction; or

(b) a party to the exempted transaction fails to comply with a condition under section 102N; or

(c) the Commissioner becomes aware that—

(i) any draft copies of instruments accompanying the application for the exemption differ in a material particular from the corresponding instruments submitted for assessment by the Commissioner; or

(ii) the applicant for the exemption provided false or misleading information, or failed to provide relevant information, in support of the application.

102P—Duty payable if transaction ceases to be exempt

If the Commissioner determines to revoke an exemption granted under section 102L in relation to a transaction, the following provisions apply:

(a) the Commissioner must give written notice of the determination to the parties to the transaction or to the parent corporation of the corporate group to which the parties belong;

(b) if the exemption is revoked after the transaction takes place—

(i) duty is payable in relation to the transaction from the date of the transaction; and

(ii) the liability of the parties to pay duty is to be assessed in relation to the circumstances applying at the date of the transaction as if the transaction had not been an exempted transaction; and

(iii) the duty chargeable on an instrument is to be calculated according to the rates in force as at the date of the instrument; and

(iv) for the purposes of section 20, the duty is to be regarded as having become chargeable on any relevant instrument in consequence of the Commissioner's determination to revoke the exemption; and

(v) the parties to the transaction may, at the discretion of the Commissioner, be liable to pay interest and penalty tax as if the failure to pay duty at the date of the transaction were a tax default under the *Taxation Administration Act 1996*; and

(vi) the members of the corporate group to which the parties to the transaction belong are jointly and severally liable for payment of the duty.

Part 4A—Abolition of various duties

Division 3—Abolition of duty on conveyance or transfer of property other than land

104B—Application of Division

(1) Subject to this section, this Division applies to all property other than land.

(3) Subsection (2) expires on 1 July 2018.

104C—Abolition of duty on conveyance or transfer of property other than land

(1) No liability to duty arises in relation to a conveyance or transfer of property to which this Division applies executed on or after 1 July 2016.

(2) Subsection (1) does not apply to a conveyance or transfer of property that arises from a contract of sale or other transaction entered into before 1 July 2016 (and the duty chargeable in relation to such a conveyance or transfer will be calculated, subject to section 104EA, according to the rates in force as at the date on which the contract of sale or other transaction was entered into as if the conveyance or transfer had been executed on that date).

104D—Relevant rates

Despite section 16, the duty chargeable in relation to a conveyance, transfer of property or instrument to which this Division applies executed before 1 July 2016 but produced to the Commissioner for the purposes of being stamped on or after that date will, subject to section 104EA, be calculated according to the rates in force as at the date on which the conveyance or transfer was executed.

104E—Non-derogation provision

(1) Nothing in this Division affects the operation of Part 3 Division 4.

(2) Nothing in this Division affects the operation of Part 4.

104EA—Application of Division as in force before 1 July 2016

This Division as in force immediately before 1 July 2016 continues to apply in relation to a conveyance or transfer of property executed on or after 18 June 2015 and before 1 July 2016.

Division 6—Abolition of duty on designated real property transfers

105A—Abolition of duty on designated real property transfers

(1) For the purposes of this section, the date that is relevant to a determination as to whether land is qualifying land is the date of the relevant conveyance or transfer.

(3) Subject to subsection (4), this section applies to the conveyance or transfer of an interest in qualifying land executed on or after 1 July 2018.

(4) This section does not apply to a conveyance or transfer of an interest that arises from a contract of sale or other transaction entered into before 1 July 2018 (and the duty chargeable in relation to such a conveyance or transfer will be calculated according to the rates in force as at the date on which the contract of sale or other transaction was entered into as if the conveyance or transfer had been executed on that date and, if relevant, according to the provisions of section 71DC).

(5) No liability to duty arises in relation to a conveyance or transfer of property to which this section applies (to the extent to which it provides for the conveyance or transfer of an interest in qualifying land).

(6) Despite section 16, the duty chargeable in relation to a conveyance or transfer to which this section applies executed before 1 July 2018 but produced to the Commissioner for the purposes of being stamped on or after that date will be calculated according to the rates in force as at the date on which the conveyance or transfer was executed (and, if relevant, according to the provisions of section 71DC).

Part 5—Miscellaneous provisions

106—Spoiled or unused stamps

(1) Subject to any regulations made under this Act, the Commissioner may, on the application of any person in possession of stamps or stamped material unused or rendered useless by being inadvertently spoiled, give to that person, in lieu of the stamps or stamped material so spoiled or unused, other stamps (of the same or another denomination) of the same value or, at his discretion, money of the same value, deducting the proper allowance on purchase of stamps of the same description; but the Commissioner may, if he thinks it just to do so, refrain from making any such deduction.

(2) For the purposes of Part 4 of the *Taxation Administration Act 1996*—

(a) an application under this section is to be taken to be an application for a refund; and

(b) the giving of stamps or money under this section is to be taken to be the making of a refund.

(3) In this section—

stamp includes an adhesive stamp purchased or otherwise obtained from the Commissioner or a distributor of stamps under this Act before the commencement of Part 5 of the *Statutes Amendment and Repeal (Taxation Administration) Act 2008*;

stamped includes having an adhesive stamp affixed before the commencement of Part 5 of the *Statutes Amendment and Repeal (Taxation Administration) Act 2008*.

107—Transfer of property to correct error

(1) If the Commissioner is satisfied, on application by a party to an instrument submitted for stamping, that the sole purpose of the instrument is to reverse or correct a disposition of property resulting from an error in an earlier instrument, the Commissioner may grant relief from stamp duty under this section.

(2) The Commissioner may require the applicant to provide such information (verified if the Commissioner thinks fit by statutory declaration) as the Commissioner thinks necessary to decide the application.

(3) If the Commissioner grants relief from stamp duty under this section, the duty chargeable on the instrument is the amount (if any) by which the duty that would have been paid on the earlier instrument if it had been correctly made in the first instance exceeds the amount of duty actually paid on that instrument.

108—Penalties for certain offences

(1) Any person who—

(a) forges any die or stamp;

(b) impresses any material with a forged die;

(c) cuts, tears or in any way removes from any material any stamp with intent to make fraudulent use of the stamp or of any part thereof;

(d) mutilates any stamp with intent to make fraudulent use of any part thereof;

(e) fraudulently fixes or places upon any material, or upon any stamp, any stamp or part of a stamp which has been cut, torn or in any way removed from any other material or out of or from any other stamp;

(f) erases or otherwise removes from any stamped material any name, sum, date or other matter or thing therein written with the intent that any fraudulent use should be made of the stamp upon the material;

(g) knowingly sells or exposes for sale, or utters or uses, any forged stamp;

(h) knowingly and without lawful excuse (the proof of which lawful excuse shall lie on the person accused) has in his possession any forged die or stamp, or any stamp or part of a stamp which has been fraudulently cut, torn or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date or other matter or thing has been fraudulently erased or otherwise removed,

shall be guilty of an offence and liable to imprisonment for a term of not less than one year and not more than seven years.

(2) Any person who causes to be done, or knowingly assists in doing, any of the acts mentioned in subsection (1)(a) to (h) shall be deemed to be guilty of the principal offence and shall be punishable accordingly.

109—Anti-avoidance provision

(1) In this section—

prescribed date, in relation to a prescribed instrument, means the date that duty would have been payable in the ordinary course of events, as determined by the Commissioner, rather than on account of the scheme, contract, agreement, arrangement or undertaking that has been entered into (in the opinion of the Commissioner) in order, wholly or in part, to avoid or reduce a liability to duty;

prescribed instrument or transaction means an instrument or transaction that—

(a) has been entered into in connection with, or as part of; or

(b) has been made pursuant to or in relation to; or

(c) is in any other way connected with,

a scheme, contract, agreement, arrangement or undertaking entered into, wholly or in part, to avoid or reduce a liability to duty on account of—

(d) a change in the amount of duty payable on or after 1 July 2016 on account of the operation of section 71DC as to be inserted (or as inserted) into this Act by the *Statutes Amendment and Repeal (Budget 2015) Act 2015*; or

(e) the abolition of duty on qualifying land on or after 1 July 2018 on account of the operation of section 105A, as to be inserted (or as inserted) into this Act by the *Statutes Amendment and Repeal (Budget 2015) Act 2015*.

(2) If the Commissioner forms the opinion that an instrument or transaction executed or entered into on or after 18 June 2015 is a prescribed instrument or transaction, the duty chargeable on the instrument or in relation to the transaction will be calculated according to the rates in force on the prescribed date.

(3) For the purposes of subsection (2), the Commissioner may have regard to—

(a) the nature of any relationship between the parties to the instrument or transaction; and

(b) any commercial or other arrangements existing between the parties to the instrument or transaction before the instrument was entered into, made or executed or the transaction was entered into; and

(c) any arrangements surrounding or relating to any land that is the subject of the instrument or transaction before the instrument was entered into, made or executed or the transaction was entered into; and

(d) any other matter the Commissioner considers relevant.

(4) This section—

(a) operates to the exclusion of section 16; and

(b) operates in addition to Part 6A of the *Taxation Administration Act 1996*.

(5) In addition, if the Commissioner forms an opinion in relation to an instrument or transaction under subsection (2)—

(a) a deliberate tax default will be taken to have occurred on the prescribed date for the purposes of the *Taxation Administration Act 1996*; but

(b) the Commissioner may not—

(i) remit any interest; or

(ii) remit any penalty tax,

payable under Part 5 of that Act.

111—Remedy for misappropriation

(1) The Supreme Court may, upon application by, or on behalf of, the Commissioner, grant a rule requiring any person who has received money payable by way of duty, or the executor or administrator of any such person, to show cause why he should not deliver to the Commissioner an account upon affidavit of any duty or sum of money received by that person, executor or administrator and why it should not be forthwith paid to the Commissioner.

(2) The Court may make absolute such a rule and enforce by attachment or otherwise the payment of any such duty or sum of money as appears to be due, together with costs.

112—Regulations

(1) The Governor may make such regulations as are contemplated by, or necessary or expedient for the purposes of, this Act.

(2) Without limiting the generality of subsection (1), the regulations may—

(a) be of general or limited application; and

(b) require the use of forms approved by the Commissioner for documents required or authorised to be used for the purposes of this Act or the regulations; and

(c) leave any other matter to be determined, varied or regulated according to the discretion of the Commissioner; and

(ca) prescribe fines, not exceeding $2 000, for offences against the regulations; and

(d) make different prescriptions according to prescribed circumstances.

114—Exemption from stamp duty

(1) The Governor may, by proclamation, exempt any body or authority established by statute from the payment of duty under this Act.

(2) The Governor may, by subsequent proclamation, vary or revoke a proclamation under this section.

Schedule 1—Transitional provisions

1—Commencement of consequential regulations

Regulations under this Act that are consequential on the amendments made to this Act by the *Statutes Amendment (Financial Institutions) Act 1999* or are consequential on the *Cheques and Payment Orders Amendment Act 1998* of the Commonwealth may come into operation on 1 December 1998 or on any subsequent day occurring before the regulations were made.

2—No refund of duty on cheque forms

Despite any other provision of this Act or the *Taxation Administration Act 1996*, no refund of duty on cheque forms is allowed.

Schedule 2—Stamp duties and exemptions

Part 1—Specified instruments

2—Application to register or transfer registration of motor vehicle

(1) Application to register or transfer the registration of a motor vehicle—component payable in respect of registration—

(a) where the value of the motor vehicle (not being a commercial motor vehicle or a trailer)—

(i)	does not exceed $1 000—for every $100 or fractional part of $100 of that value	$1.00
(ii)	exceeds $1 000, but does not exceed $2 000	$10.00 plus $2.00 for every $100 or fractional part of $100 of the excess over $1 000 of that value
(iii)	exceeds $2 000, but does not exceed $3 000	$30.00 plus $3.00 for every $100 or fractional part of $100 of the excess over $2 000 of that value
(iv)	exceeds $3 000	$60.00 plus $4.00 for every $100 or fractional part of $100 of the excess over $3 000 of that value

(b) where the value of the motor vehicle (being a commercial motor vehicle or a trailer)—

(i)	does not exceed $1 000—for every $100 or fractional part of $100 of that value	$1.00
(ii)	exceeds $1 000, but does not exceed $2 000	$10.00 plus $2.00 for every $100 or fractional part of $100 of the excess over $1 000 of that value
(iii)	exceeds $2 000	$30.00 plus $3.00 for every $100 or fractional part of $100 of the excess over $2 000 of that value

(c) if the application is not exempt from duty but the amount of the duty would, apart from this paragraph, be less than $5, the component in respect of registration is to be $5.

(2) **Exemptions from component payable under subclause (1) in respect of registration**

1. Any application to register a motor vehicle made by a person who carries on the business of selling motor vehicles if the application is made by that person for the purpose of selling the motor vehicle to which the application relates to another person in the ordinary course of that business or for the purpose of demonstrating such motor vehicle to prospective purchasers thereof and such motor vehicle has not been previously registered (whether in this State or elsewhere in the Commonwealth).

2. Any application to register a motor vehicle that has been previously registered (whether in this State or elsewhere in Australia) or any application to transfer the registration of a motor vehicle that has been previously registered (whether in this State or elsewhere in Australia) to a dealer if the application is being made by that dealer for the purpose of the resale by him to another person of the motor vehicle to which the application relates and the resale is in the ordinary course of the business of the dealer.

3. Any application to register a motor vehicle or to transfer the registration of a motor vehicle made by a person or body who or which is entitled to registration, without fee, of the vehicle to which the application relates.

4. Any application to register or to transfer the registration of a trailer that is not a heavy vehicle.

5. Any application to register a motor vehicle or to transfer the registration of a motor vehicle made by the Crown or by any statutory body or authority which holds its assets for and on account of the Crown or by any person on behalf of the Crown or of any such body or authority.

6. Any application to register a motor vehicle or to transfer the registration of a motor vehicle to the extent that *ad valorem* stamp duty has already been paid, or is payable, on another instrument by which or by virtue of which the property in the motor vehicle was, or will be, legally or equitably transferred to, or vested in, the applicant.

7. Any application to register or to transfer the registration of a motor vehicle made by an executor or administrator of, or by any person administering the estate of, a deceased person if the application is made only for the purpose of the transfer of the motor vehicle to a person beneficially entitled thereto or for the purpose of the sale of the motor vehicle in the course of winding up the estate.

8. Any application to transfer the registration of a motor vehicle made by an owner who has repossessed that motor vehicle pursuant to a hire-purchase agreement or made by an owner in pursuance of the return of the motor vehicle to that owner by the hirer voluntarily where the vehicle is the subject of a hire-purchase agreement or upon the termination of a hiring agreement (not being a hire-purchase agreement).

9. Any application to register or to transfer the registration of a motor vehicle in which seating for not less than twelve adult passengers is provided and which is to be used solely or predominantly for the carriage of passengers for hire or reward.

10. Any application to register a motor vehicle in, or to transfer the registration of a motor vehicle to, the name of a council as defined in the *Local Government Act 1999* or a subsidiary of a council under that Act.

10A. Any application to register a motor vehicle where the vehicle is to be conditionally registered under section 25 of the *Motor Vehicles Act 1959* and the application is of a class declared by regulation under that Act to be exempt from stamp duty.

11. Any application to register a motor vehicle in, or transfer the registration of a motor vehicle to, the name of a person who—

    (a) is entitled under section 38 of the *Motor Vehicles Act 1959* to have the motor vehicle registered at a reduced registration fee; and

    (b) is not enjoying the benefit of this exemption in respect of any other motor vehicle currently owned by the person.

12. Any application to register a motor vehicle in, or to transfer the registration of a motor vehicle to, the name of a person who satisfies the Registrar of Motor Vehicles—

    (a) that he is licensed under the law of another State or Territory of the Commonwealth to carry on the business of buying, selling or exchanging second-hand or used motor vehicles; and

    (b) that the application is being made by that person for the purpose of the resale by him to another person of the motor vehicle to which the application relates; and

    (c) that such resale is in the ordinary course of the business of that person.

13. Any application to register a motor vehicle in, or to transfer the registration of a motor vehicle to, the name of a person who satisfies the Registrar of Motor Vehicles—

(a) that he is the owner of the motor vehicle; and

(b) that, in consequence of the loss by him of the use of one or both of his legs, he is permanently unable to use public transport; and

(c) that the motor vehicle will be wholly or mainly used for transporting himself; and

(d) that he is not enjoying the benefit of this exemption in respect of any other motor vehicle currently owned by him.

14. Any application to register a motor vehicle in, or to transfer the registration of a motor vehicle to, the name of a person who satisfies the Registrar of Motor Vehicles—

(a) that the motor vehicle is the subject of a hire-purchase agreement; and

(b) that he is a person to whom the hirer's rights under the agreement have passed by assignment,

but, if *ad valorem* stamp duty has already been paid in respect of the assignment of such rights on the instrument by which, or by virtue of which, such rights were assigned, this exemption shall apply only to the extent of the amount of such duty so paid.

15. Any application to register a motor vehicle where the vehicle was not, immediately before the date on which the application is made, conditionally registered under section 25 of the *Motor Vehicles Act 1959* and—

(a) immediately before the date on which the application is made, the motor vehicle was registered in the name of the applicant (and not in the name of any other person) under the law of this State; or

(b) the applicant satisfies the Registrar of Motor Vehicles that, immediately before the date on which the application is made—

(i) the motor vehicle was registered in the name of the applicant (and not in the name of any other person) under the law of another State or a Territory of the Commonwealth; and

(ii) the applicant—

(A) was a resident of that State or Territory; or

(B) carried on a business in that State or Territory.

16. Any application to register a motor vehicle in, or to transfer the registration of a motor vehicle into, the name of the East Torrens County Board of Health constituted under the *Health Act 1935*.

17. Any application to transfer the registration of a motor vehicle made by a mortgagee—

(a) who has, in accordance with the *Consumer Transactions Act 1972*, taken possession of the motor vehicle in pursuance of a consumer mortgage; or

(b) to whom the motor vehicle has been voluntarily returned by the mortgagor in pursuance of the *Consumer Transactions Act 1972*.

18. Any application to register or to transfer the registration of a tractor or item of agricultural machinery owned by a primary producer.

19. An application to register a motor vehicle in, or to transfer the registration of a motor vehicle into, the name of a beneficiary of the estate of a deceased person in order to give effect to the provisions of a will or the rules of intestacy.

20. Any application to register a motor vehicle in, or to transfer the registration of a motor vehicle to, the name of a person who satisfies the Registrar of Motor Vehicles—

    (a) that he or she is the owner of the motor vehicle; and

    (b) that he or she is the parent or legal guardian of a child who, in consequence of the loss by the child of the use of 1 or both of his or her legs, is permanently unable to use public transport; and

    (c) that the motor vehicle will be wholly or mainly used for transporting the child; and

    (d) that he or she is not enjoying the benefit of this exemption in respect of any other motor vehicle currently owned by him or her.

21. Any application to register a motor vehicle in, or to transfer the registration of a motor vehicle to, the name of an entity which satisfies the Registrar of Motor Vehicles—

    (a) that the entity is a disability services provider endorsed as an income tax exempt charity under the *Income Tax Assessment Act 1997* of the Commonwealth; and

    (b) that the motor vehicle will be wholly or mainly used for transporting people with disabilities.

(3) Application to register or transfer the registration of a motor vehicle—component payable in respect of policy of insurance where the application is for registration of the vehicle for a period of—

(aa)	not more than 31 days	$5.00
(a)	more than 31 days but less than 12 months (for each 3 months or part of each 3 months in the period of registration)	$15.00
(b)	12 months	$60.00

(4) **Exemptions from component payable under subclause (3) in respect of a policy of insurance**

1. Policy of insurance where the application for registration is made by a person or body who or which is entitled to registration of the motor vehicle to which the application relates without fee.

2. Policy of insurance where the application is for registration of a trailer that is not a heavy vehicle.

3. Policy of insurance where the application for registration is made by the Crown or by any statutory body or authority which holds its assets for and on account of the Crown or by any person on behalf of the Crown or of any such body or authority.

4. Policy of insurance where the application is for registration of a motor vehicle in which seating for not less than twelve adult passengers if provided and which is used solely or predominantly for the carriage of passengers for hire or reward.

5. Policy of insurance where the application for registration is made by a council as defined in the *Local Government Act 1999* or a subsidiary of a council under that Act.

5A. Policy of insurance where the motor vehicle is to be conditionally registered under section 25 of the *Motor Vehicles Act 1959* and the application for registration is of a class declared by regulation under that Act to be exempt from stamp duty.

6. Policy of insurance where the application for registration is made by a person who—

(a) is entitled under section 38 of the *Motor Vehicles Act 1959* to have the motor vehicle registered at a reduced registration fee; and

(b) is not enjoying the benefit of this exemption in respect of any other motor vehicle currently owned by the person.

7. Policy of insurance where the application for registration is made by a person who satisfies the Registrar of Motor Vehicles—

(a) that he is the owner of the motor vehicle; and

(b) that, in consequence of the loss by him of the use of one or both of his legs, he is permanently unable to use public transport; and

(c) that the motor vehicle will be wholly or mainly used for transporting himself; and

(d) that he is not enjoying the benefit of this exemption in respect of any other motor vehicle currently owned by him.

8. Policy of insurance where the application for registration is made by a person who satisfies the Registrar of Motor Vehicles—

(a) that he is the owner of the motor vehicle;

(b) that he is entitled as the holder of—

(i) a State concession card of a prescribed class; or

(ii) a pensioner entitlement card issued under any Act or law of the Commonwealth,

to travel on public transport in this State at reduced fares.

9. Policy of insurance where the application for registration is made by a person who satisfies the Registrar of Motor Vehicles—

(a) that he or she is the owner of the motor vehicle; and

(b) that he or she is the parent or legal guardian of a child who, in consequence of the loss by the child of the use of 1 or both of his or her legs, is permanently unable to use public transport; and

(c) that the motor vehicle will be wholly or mainly used for transporting the child; and

(d) that he or she is not enjoying the benefit of this exemption in respect of any other motor vehicle currently owned by him or her.

10. Policy of insurance where the application for registration is made by an entity which satisfies the Registrar of Motor Vehicles—

(a) that the entity is a disability services provider endorsed as an income tax exempt charity under the *Income Tax Assessment Act 1997* of the Commonwealth; and

(b) that the motor vehicle will be wholly or mainly used for transporting people with disabilities.

3—Conveyance or transfer on sale of property not otherwise charged

(1) Conveyance or transfer on sale of any property (not otherwise charged), including contract or agreement for sale, or conveyance operating as a voluntary disposition *inter vivos* of any property (including a statement under Part 4)—

(b) where the value of the property conveyed—

(i)	does not exceed $12 000—for every $100 or fractional part of $100 of the value	$1.00
(ii)	exceeds $12 000 but does not exceed $30 000	$120 plus $2.00 for every $100 or fractional part of $100 of the excess over $12 000 of that value
(iii)	exceeds $30 000 but does not exceed $50 000	$480 plus $3.00 for every $100 or fractional part of $100 of the excess over $30 000 of that value
(iv)	exceeds $50 000 but does not exceed $100 000	$1 080 plus $3.50 for every $100 or fractional part of $100 of the excess over $50 000 of that value
(v)	exceeds $100 000 but does not exceed $200 000	$2 830 plus $4.00 for every $100 or fractional part of $100 of the excess over $100 000 of that value
(vi)	exceeds $200 000 but does not exceed $250 000	$6 830 plus $4.25 for every $100 or fractional part of $100 of the excess over $200 000 of that value

(vii)	exceeds $250 000 but does not exceed $300 000	$8 955 plus $4.75 for every $100 or fractional part of $100 of the excess over $250 000 of that value
(viii)	exceeds $300 000 but does not exceed $500 000	$11 330 plus $5.00 for every $100 or fractional part of $100 of the excess over $300 000 of that value
(ix)	exceeds $500 000	$21 330 plus $5.50 for every $100 or fractional part of $100 of the excess over $500 000 of that value

(2) **Exemption**

1. Conveyance or transfer of a mortgage or an interest in a mortgage (including such a conveyance or transfer under which a chose in action consisting of the debt secured by that mortgage or part of that debt is also conveyed or transferred).

2. Conveyance or transfer of any debenture, debenture stock, bond, note or other security of a similar kind of a government or of any municipal or other corporation, company or society (whether constituting a charge on the assets of the government, or of the municipal or other corporation, company or society or not).

3. Conveyance operating as a voluntary disposition *inter vivos* by an employer of any property for the purpose of providing individual personal benefits, pensions or retiring allowances for the employer's employees.

4. In the case of an amalgamation under the *Fair Work Act 1994* any conveyance or transfer of property by an amalgamating association to the association formed by the amalgamation.

5. In the case of an amalgamation of 2 or more organisations under the *Fair Work (Registered Organisations) Act 2009* of the Commonwealth, any conveyance or transfer of property to an amalgamated organisation from a de-registered organisation.

Part 2—General exemptions from all stamp duties

16—General exemptions

The following instruments are exempt from all stamp duties:

1 Wills, testamentary instruments and letters of administration and any instrument acknowledging, evidencing or recording any such instrument.

1A Agreement or memorandum of agreement made on or after 1 September 1992, not under seal, and not otherwise specifically charged with duty.

2 Certificates of title issued from the Lands Titles Office.

3 Customs bonds.

4 Administration bonds.

5 Bonds to the Crown.

6 Conveyances of bills, bonds, debentures or other securities issued by a public statutory body constituted under a law of the Commonwealth or of this or any other State or of any Territory of the Commonwealth, not being a prescribed statutory body or a statutory body of a prescribed class.

7 Bond on appointment of a special bailiff.

8 Memorandum of association, articles of association and rules and regulations of any incorporated company, association or society.

9 Marriage settlements.

10 Mortgage bonds guaranteed by the Government of South Australia.

11 Articles or indentures of apprenticeship and assignments of articles or indentures of apprenticeship.

12 Leases to the Crown and to any person on behalf of the Crown.

13 A power of attorney (or any other instrument in the nature of a power of attorney).

13A Grant of land from the Crown.

13B Conveyance, whether on sale or otherwise, to the Crown or to any person on behalf of the Crown (not being a surrender to the Crown, or any such person, of a lease or other interest in land in order that the Crown may grant to a person other than the surrenderor a lease of, or other interest in, the same land or any part thereof).

15 Any transfer of any fire, personal accident, fidelity, guarantee, livestock, plate glass or marine insurance or assurance policy.

16 Any cemetery leases.

18 Bills, bonds, inscribed stock, debentures, deposit receipts and other securities issued by the Government of the State, and coupons or interest warrants issued in connection with any such bills, bonds, stock, debentures, deposit receipts or other securities, and any transfer of, or document relating to, the purchase or sale of any such bills, bonds, stock, debentures, deposit receipts or other securities.

19 Conveyance or transfer of a financial product by the personal representative of a deceased person to another person entitled under the will of the deceased person, or on intestacy, to have the financial product conveyed or transferred to him or her.

20 Conveyance or transfer of a financial product if the conveyance or transfer is made for the purpose of effectuating the appointment of a new trustee or the retirement of a trustee and all duty chargeable on any instrument for the appointment of the new trustee or the retirement of the trustee, as the case may be, has been duly paid.

21 Conveyance or transfer of a financial product if the conveyance of transfer is made in pursuance of any deed of settlement or deed of gift and all duty chargeable on the deed of settlement or deed of gift, as the case may be, has been duly paid.

23 (1) Any conveyance, transfer or mortgage to which a prescribed person is a party and which is executed or entered into in connection with the purchase or gift of any land on which the prescribed person resides or intends to reside shall be exempt from stamp duty on so much of the amount on which the duty is chargeable as does not exceed two thousand four hundred dollars, but a conveyance, transfer or mortgage shall not be exempt under this paragraph unless the Commissioner is satisfied by such evidence as he requires—

(a) that the purchase or gift is made for the purpose of enabling the prescribed person to become the owner, or lessee from the Crown, of a dwelling house in which he resides or intends to reside;

(b) that a conveyance, transfer or mortgage to which the prescribed person was a party and which was executed or entered into in connection with any other purchase or gift of land on which the prescribed person resided or intended to reside has not previously been exempt from stamp duty pursuant to this paragraph or any enactment relating to advances for homes.

(2) In this exemption—

prescribed person means—

(a) a person who, during any war in which the Commonwealth is or was engaged, has served as a member of a naval, military or air force of the Commonwealth or of the United Kingdom or of any part of Her Majesty's dominions, whether or not he is still so serving at the time when he claims exemption under this paragraph;

(b) a person who, during any such war, was employed in seagoing service on a ship registered in any territory under the dominion of Her Majesty the Queen, whether or not he is still so employed at the time when he claims exemption under this paragraph;

(c) a person who has been on active service in the Korean war as a member of a naval, military or air force of the Commonwealth or of the United Kingdom or of any other part of Her Majesty's dominions, whether or not he is still on such service at the time when he claims exemption under this paragraph.

The expression ***Korean war*** in this paragraph means the war in Korea which commenced on the twenty-fifth day of June, 1950. For the purposes of this paragraph that war shall be deemed to end on the day on which a proclamation is issued by the Governor declaring that the Korean war has ceased;

(d) a person who has been on active service as a member of a naval, military or air force of the Commonwealth or of the United Kingdom or of any other part of Her Majesty's dominions operating for the suppression of unlawful violence in Malaya, whether or not he is still on such service at the time when he claims exemption under this paragraph;

(d1) a person who (whether before or after the commencement of the *Stamp Duties Act Amendment Act 1965*) has been on active service as a member of a naval, military or air force of the Commonwealth or of the United Kingdom or of any other part of Her Majesty's dominions in any area outside Australia or in any naval, military or air force operation that is proclaimed to be an area or (as the case may be) a naval, military or air force operation for the purposes of this paragraph, whether or not he is still on such service at the time when he claims exemption under this paragraph;

(e) the surviving spouse of any deceased person who during their lifetime served or was employed as mentioned in paragraph (a), (b), (c), (d) or (d1);

land includes the fee simple of any land and the estate and interest of a lessee of land held under a Crown lease, and of a purchaser of land held under an agreement for sale and purchase granted by the Crown.

(3) For the purposes of paragraphs (a) and (b) of the definition of ***prescribed person***, a war shall be deemed to continue from the commencement thereof until the day declared by the Governor by proclamation to be the day on which the war shall be deemed to cease. Notwithstanding the provisions of this paragraph, or of any proclamation made in pursuance thereof, the war which commenced on the third day of September, 1939, shall, for the purposes of any conveyance, transfer or mortgage executed or entered into after the commencement of the *Stamp Duties Act Amendment Act 1965* be deemed to have ceased on the thirty-first day of December, 1945.

24B A conveyance or transfer of a financial product made solely for the purpose of a security lending transaction of a kind that would qualify for relief under section 26BC(3) of the *Income Tax Assessment Act 1936* of the Commonwealth, as amended from time to time.

25 A declaration of trust by the Public Trustee for the benefit of a child under the age of 18 years who has received a payment under the *Victims of Crime Act 2001* or a corresponding previous law.

26 An instrument executed by a trustee of a regulated superannuation fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth in the ordinary course of administering the fund for the purpose of effecting or acknowledging, evidencing or recording—

(a) the creation of an interest in the property of the superannuation fund on account of a person becoming a member of the fund; or

(b) the redemption, cancellation or extinguishment of an interest in the property of the superannuation fund on account of a person ceasing to be a member of the fund,

but not so as to exempt any conveyance or transfer of property into or out of the fund.

27 An instrument of discharge or partial discharge of a mortgage or charge.

27A An agreement for the distribution of an intestate estate, or part of an intestate estate, approved by the Supreme Court under section 111 of the *Succession Act 2023*.

28 A conveyance (other than a conveyance operating as a voluntary disposition *inter vivos*) for effectuating the appointment of a new trustee or the retirement of a trustee.

29 A conveyance of a kind for which no specific charge, or basis for charging duty, is fixed by this Schedule.

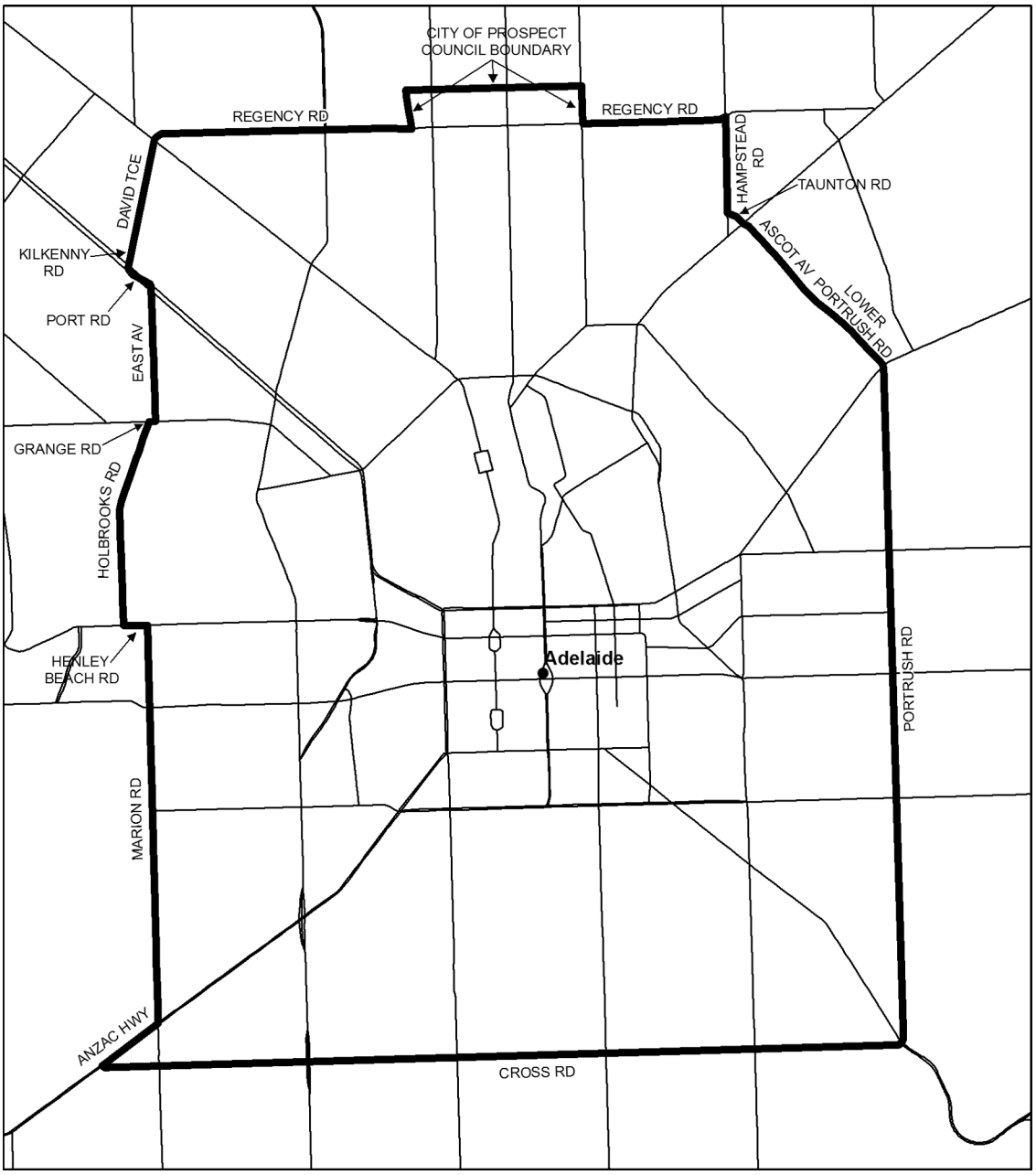
30 A deed or transfer of a kind for which no specific charge, or basis for charging duty, is fixed by this Schedule.

31 A conveyance of a carbon right created under an Act of the Commonwealth.

32 A conveyance of a renewable energy certificate under the *Renewable Energy (Electricity) Act 2000* of the Commonwealth.

33 A conveyance or transfer of property to a body established wholly for charitable or religious purposes, or to a person who acquires the property in the person's capacity as trustee for a body established wholly for charitable or religious purposes, where the Commissioner is satisfied that the property will not be used (wholly or predominantly) for commercial or business purposes (including on the basis that this exemption will not apply even if any revenue, income or other benefit arising from the use of the property for commercial or business purposes will be applied towards the charitable or religious purposes of the body).

Schedule 3—Concessional duty on purchases of off-the-plan apartments—Area B



Legislative history

Notes

- This version is comprised of the following:

Part 1	15.9.2026
Part 2	26.11.2015
Part 3	15.9.2026
Part 4	15.9.2026
Part 4AA	26.11.2015
Part 4A	15.9.2026
Part 5	26.11.2015
Schedules	1.1.2025

- Amendments of this version that are uncommenced are not incorporated into the text.
- Please note—References in the legislation to other legislation or instruments or to titles of bodies or offices are not automatically updated as part of the program for the revision and publication of legislation and therefore may be obsolete.
- Earlier versions of this Act (historical versions) are listed at the end of the legislative history.
- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or www.legislation.sa.gov.au.

Principal Act and amendments

New entries appear in bold.

Year	No	Title	Assent	Commencement
1923	1569	*Stamp Duties Act 1923*	21.11.1923	21.11.1923
1927	1822	*Stamp Duties Act 1927*	21.12.1927	24.12.1927 (*Gazette 22.12.1927 p1609*)
1928	1860	*Stamp Duties Amendment Act 1928*	17.10.1928	17.10.1928
1928	1877	*Lottery and Gaming Act Amendment Act 1928*	1.11.1928	1.11.1928
1935	2246	*Statute Law Revision Act 1935*	19.12.1935	19.12.1935
1936	2312	*Stamp Duties Act Amendment Act 1936*	19.11.1936	19.11.1936
1937	2359	*Stamp Duties Act Amendment Act 1937*	19.11.1937	19.11.1937
1938	2387	*Stamp Duties Act Amendment Act 1938*	25.8.1938	25.8.1938 except s 4(1)—16.1.1939: s 4
1941	48	*Stamp Duties Act Amendment Act 1941*	27.11.1941	27.11.1941
1942	22	*Stamp Duties Act Amendment Act 1942*	12.11.1942	12.11.1942
1944	30	*Stamp Duties Act Amendment Act 1944*	14.12.1944	14.12.1944

1945	32	*Stamp Duties Act Amendment Act 1945* as amended by 41/1947	3.1.1946	3.1.1946 except s 3—3.9.1939: s 4(1)
1947	41	*Stamp Duties Act Amendment Act 1947*	11.12.1947	11.12.1947
1950	16	*Stamp Duties Act Amendment Act 1950*	2.11.1950	2.11.1950
1952	5	*Stamp Duties Act Amendment Act 1952*	2.10.1952	2.10.1952
1952	42	*Statute Law Revision Act 1952*	4.12.1952	4.12.1952
1952	55	*Stamp Duties Act Amendment Act (No. 2) 1952*	8.1.1953	8.1.1953 except ss 4—6—22.1.1953 (*Gazette 22.1.1953 p72*)
1953	30	*Stamp Duties Act Amendment Act 1953*	10.12.1953	10.12.1953
1954	29	*Stamp Duties Act Amendment Act 1954*	2.12.1954	2.12.1954
1956	8	*Stamp Duties Act Amendment Act 1956*	11.10.1956	11.10.1956 except s 6—10.9.1956: s 6(3)
1959	45	*Stamp Duties Act Amendment Act 1959*	17.12.1959	1.2.1960 (*Gazette 7.1.1960 p1*)
1960	7	*Stamp Duties Act Amendment Act 1960*	19.5.1960	1.2.1960: s 3(2)
1962	32	*Banks Statutory Obligations Amendment Act 1962* as amended by 77/1973	1.11.1962	1.11.1962
1964	24	*Statutes Amendment (Stamp Duties and Motor Vehicles) Act 1964*	9.10.1964	9.10.1964: s 2(1) except ss 3—8, 9(b)—(l)—19.10.1964 (*Gazette 15.10.1964 p1203*)
1965	58	*Stamp Duties Act Amendment Act 1965* as amended by 59/1966	23.12.1965	23.12.1965 except ss 5, 7, 8, 10—13, 15((a), (c)—(k), 17 &18— 14.2.1966: s 3
1966	46	*Lottery and Gaming Act Amendment Act (No. 2) 1966*	13.10.1966	8.12.1966: s 3A
1966	59	*Stamp Duties Act Amendment Act 1966*	10.11.1966	21.11.1966 (*Gazette 19.11.1966 p1882*) except s 9(1)—14.2.1966: s 9(2)
1967	14	*Marketable Securities Transfer Act 1967*	6.4.1967	1.7.1967 (*Gazette 25.5.1967 p1657*)
1967	48	*Stamp Duties Act Amendment Act 1967*	19.10.1967	19.10.1967
1968	26	*Stamp Duties Act Amendment Act (No. 2) 1968*	5.12.1968	1.1.1969 (*Gazette 5.12.1968 p2429*)
1968	32	*Stamp Duties Act Amendment Act 1968* as amended by 42/1974	12.12.1968	1.2.1969 (*Gazette 12.12.1968 p2558*)
1968	56	*Stamp Duties Act Amendment Act (No. 3) 1968*	19.12.1968	1.2.1969 (*Gazette 19.12.1968 p2670*)
1970	42	*Stamp Duties Act Amendment Act 1970*	3.12.1970	3.12.1970
1971	71	*Stamp Duties Act Amendment Act 1971* as amended by 103/1971	4.11.1971	1.12.1971 (*Gazette 11.11.1971 p1928*) except s 13(3)—1.1.1972 (*Gazette 3.12.1971 p2298*)

1971	80	*Stamp Duties Act Amendment Act (No. 2) 1971*	18.11.1971	1.1.1972 (*Gazette 23.12.1971 p2627*)
1971	103	*Stamp Duties Act Amendment Act 1971 Amending Act 1971*	3.11.1971	30.11.1971: s 1(1)
1973	77	*Statute Law Revision Act 1973*	6.12.1973	6.12.1973
1974	42	*Statute Law Revision Act 1974*	11.4.1974	11.4.1974
1974	90	*Stamp Duties Act Amendment Act 1974*	2.12.1974	16.12.1974 except s 7—2.1.1975 (*Gazette 2.12.1974 p3555*)
1975	63	*Stamp Duties Act Amendment Act 1975*	4.9.1975	18.9.1975 (*Gazette 18.9.1975 p1574*)
1975	76	*Statutes Amendment (Gift Duty and Stamp Duties) Act 1975*	16.10.1975	14.7.1975: s 2
1976	54	*Statutes Amendment (Gift Duty and Stamp Duties) Act 1976*	28.10.1976	14.7.1976: s 2
1976	101	*Stamp Duties Act Amendment Act 1976*	16.12.1976	16.12.1976 except s 2—16.6.1977 (*Gazette 16.6.1977 p1708*)
1976	104	*Racing Act 1976*	16.12.1976	Sch 2—1.1.1977 (*Gazette 16.12.1976 p2252*)
1977	28	*Stamp Duties Act Amendment Act 1977*	28.7.1977	28.7.1977
1978	27	*Stamp Duties Act Amendment Act 1978*	30.3.1978	30.3.1978: s 2 except ss 3—5 & 9—impliedly repealed by 10/2011, s 5—the provisions amended were subsequently deleted and except s 6—uncommenced
1978	89	*Stamp Duties Act Amendment Act (No. 2) 1978*	30.11.1978	18.1.1979 (*Gazette 18.1.1979 p97*)
1979	66	*Stamp Duties Act Amendment Act 1979*	15.11.1979	1.11.1979: s 2
1980	111	*Stamp Duties Act Amendment Act 1980*	18.12.1980	6.11.1980: s 2
1981	70	*Stamp Duties Act Amendment Act 1981*	30.10.1981	2.11.1981 (*Gazette 30.10.1981 p1423*)
1982	15	*Stamp Duties Act Amendment Act 1982*	11.3.1982	22.3.1982 (*Gazette 18.3.1982 p857*)
1982	30	*Stamp Duties Act Amendment Act (No. 2) 1982*	8.4.1982	24.12.1981: s 2 except s 4—19.8.1982 (*Gazette 19.8.1982 p512*)
1982	95	*Stamp Duties Act Amendment Act (No. 3) 1982*	23.12.1982	23.12.1982 (*Gazette 23.12.1982 p1935*)
1982	(139)	*Gazette 8.7.1982 p95*	—	8.7.1982
1983	65	*Stamp Duties Act Amendment Act 1983*	29.9.1983	1.1.1984 (*Gazette 24.11.1983 p1515*)
1983	89	*Stamp Duties Act Amendment Act (No. 2) 1983*	1.12.1983	1.1.1984: s 2
1984	50	*Statute Law Revision Act 1984*	24.5.1984	Sch 6—1.11.1984 (*Gazette 1.11.1984 p1398*)
1985	81	*Stamp Duties Act Amendment Act 1985*	22.8.1985	5.8.1985: s 2

1986	8	*Stamp Duties Act Amendment Act 1986*	13.3.1986	13.3.1986
1986	100	*Stamp Duties Act Amendment Act (No. 2) 1986*	11.12.1986	18.12.1986 except ss 16(a), (b), (c), (d) & 18(h), (i)—1.2.1987 (*Gazette 18.12.1986 p1877*)
1987	2	*Statutes Amendment (Taxation) Act 1987*	5.3.1987	5.3.1987
1988	21	*Stamp Duties Act Amendment Act 1988*	14.4.1988	7.12.1987 except s 3—14.6.1988: s 2
1989	8	*Stamp Duties Act Amendment Act 1989*	16.3.1989	1.2.1988: s 2
1989	52	*Stamp Duties Act Amendment Act (No. 2) 1989*	14.9.1989	21.9.1989 (*Gazette 21.9.1989 p915*) except ss 3 & 7—9.8.1989 and except ss 4 & 5—1.10.1989: s 2
1989	64	*Stamp Duties Act Amendment Act (No. 3) 1989*	29.10.1989	28.3.1990 (*Gazette 15.3.1990 p729*)
1990	4	*Stamp Duties Act Amendment Act 1990*	29.3.1990	29.3.1990
1990	33	*Stamp Duties Act Amendment Act (No. 2) 1990*	26.4.1990	26.4.1990
1990	36	*Stamp Duties Act Amendment Act (No. 3) 1990*	3.5.1990	24.5.1990 (*Gazette 17.5.1990 p1359*)
1990	47	*Stamp Duties Act Amendment Act (No. 4) 1990*	8.11.1990	1.7.1990 except s 5(2)—1.1.1991: s 2
1991	19	*Stamp Duties (Concessional Duty and Exemptions) Amendment Act 1991*	18.4.1991	18.4.1991
1991	54	*Motor Vehicles (Historic Vehicles and Disabled Persons' Parking) Amendment Act 1991*	28.11.1991	3.2.1992 (*Gazette 23.1.1992 p200*)
1991	74	*Stamp Duties (Assessments and Forms) Amendment Act 1991*	12.12.1991	12.12.1991 (*Gazette 12.12.1991 p1746*)
1992	42	*Stamp Duties (Rates) Amendment Act 1992*	31.8.1992	1.9.1992: s 2
1992	71	*Statutes Amendment (Expiation of Offences) Act 1992*	19.11.1992	1.3.1993 (*Gazette 18.2.1993 p600*)
1992	88	*Stamp Duties (Penalties, Reassessments and Securities) Amendment Act 1992*	10.12.1992	14.12.1992 (*Gazette 10.12.1992 p1754*)
1994	14	*Stamp Duties (Securities Clearing House) Amendment Act 1994*	12.5.1994	1.9.1994 (*Gazette 18.8.1994 p490*)
1994	31	*Stamp Duties (Concessions) Amendment Act 1994*	30.5.1994	30.5.1994 except ss 5, 6 & 10—1.6.1994: s 2
1994	59	*Criminal Law Consolidation (Felonies and Misdemeanours) Amendment Act 1994*	27.10.1994	1.1.1995 (*Gazette 8.12.1994 p1942*)
1994	76	*Motor Vehicles (Conditional Registration) Amendment Act 1994*	8.12.1994	2.3.1995 (*Gazette 2.3.1995 p734*)
1994	83	*Stamp Duties (Miscellaneous) Amendment Act 1994*	8.12.1994	8.12.1994

1995	49	*Stamp Duties (Marketable Securities) Amendment Act 1995*	13.7.1995	1.7.1995: s 2
1995	72	*Stamp Duties (Miscellaneous) Amendment Act 1995*	2.11.1995	23.11.1995 (*Gazette 23.11.1995 p1412*)
1995	77	*Motor Vehicles (Heavy Vehicles Registration Charges) Amendment Act 1995*	23.11.1995	1.7.1996 (*Gazette 30.5.1996 p2637*)
1995	83	*Stamp Duties (Valuations—Objections and Appeals) Amendment Act 1995*	30.11.1995	30.11.1995
1996	18	*Stamp Duties (Miscellaneous) Amendment Act 1996*	24.4.1996	24.4.1996 (*Gazette 24.4.1996 p2068*)
1996	30	*Motor Vehicles (Miscellaneous No. 2) Amendment Act 1996*	2.5.1996	s 43—1.7.1996 (*Gazette 30.5.1996 p2637*, erratum *Gazette 6.6.1996 p2874*)
1996	38	*Statutes Amendment (Community Titles) Act 1996*	9.5.1996	s 40—4.11.1996 (*Gazette 31.10.1996 p1460*)
1996	82	*Statutes Amendment (Taxation Administration) Act 1996*	5.12.1996	Pt 6 (ss 77—133)—1.7.1997 (*Gazette 19.12.1996 p1924*)
1997	20	*Stamp Duties (Miscellaneous) Amendment Act 1997*	27.3.1997	7.1.1997 except s 4—1.2.1997: s 2
1997	42	*Stamp Duties (Rates of Duty) Amendment Act 1997*	17.7.1997	17.7.1997
1997	82	*Stamp Duties (Miscellaneous No. 2) Amendment Act 1997*	24.12.1997	1.1.1998: s 2
1998	36	*Stamp Duties (Miscellaneous) Amendment Act 1998*	23.7.1998	1.6.1998 except ss 3(c) & 4(3)—27.7.1998 and except ss 3(b) & 4(2)—1.9.1998: s 2
1998	71	*Stamp Duties (Share Buy-backs) Amendment Act 1998*	3.12.1998	3.12.1998
1999	11	*Stamp Duties (Miscellaneous) Amendment Act 1999*	18.3.1999	18.3.1999
1999	40	*Stamp Duties (Conveyance Rates) Amendment Act 1999*	5.8.1999	5.8.1999
1999	41	*Statutes Amendment (Financial Institutions) Act 1999*	5.8.1999	Pt 4 (ss 16—23)—1.12.1998: s 2
2000	11	*Offshore Minerals Act 2000*	4.5.2000	4.5.2002 (s 7(5) *Acts Interpretation Act 1915*)
2000	21	*National Tax Reform (State Provisions) Act 2000*	8.6.2000	8.6.2000
2000	80	*Stamp Duties (Land Rich Entities and Redemption) Amendment Act 2000*	14.12.2000	14.12.2000 (*Gazette 14.12.2000 p3520*)
2000	94	*TAB (Disposal) Act 2000*	21.12.2000	Sch 4 (cl 3)—14.12.2001 (*Gazette 6.12.2001 p5267*)
2001	23	*Statutes Amendment (Corporations) Act 2001*	14.6.2001	Pt 30 (ss 105—117)—15.7.2001 being the day on which the *Corporations Act 2001* of the Commonwealth came into operation: *Commonwealth of Australia Gazette* No. S 285, 13.7.2001 (*Gazette 21.6.2001 p2270*)

2001	27	*Statutes Amendment (Taxation Measures) Act 2001*	26.7.2001	Pt 4 (ss 10—13)—26.7.2001 except s 14—1.1.2002: s 2
2001	58	*Victims of Crime Act 2001*	15.11.2001	Sch 2 (cl 6)—1.1.2003 (*Gazette 19.12.2002 p4736*)
2002	15	*Stamp Duties (Rental Business and Conveyance Rates) Amendment Act 2002*	5.9.2002	5.9.2002 except ss 5 & 6—1.1.2003: s 2
2002	34	*Statutes Amendment (Corporations—Financial Services Reform) Act 2002*	28.11.2002	Pt 11 (ss 26—46)—1.8.2003 (*Gazette 10.7.2003 p2913*)
2002	35	*Statutes Amendment (Stamp Duties and Other Measures) Act 2002*	28.11.2002	Pt 6 (ss 15—27)—28.11.2002: s 2(1)
2002	39	*Stamp Duties (Gaming Machine Surcharge) Amendment Act 2002*	28.11.2002	28.11.2002 (*Gazette 28.11.2002 p4293*)
2003	31	*Stamp Duties (Rental and Mortgage Duty) Amendment Act 2003*	24.7.2003	1.10.2003: s 2
2003	44	*Statute Law Revision Act 2003*	23.10.2003	Sch 1—24.11.2003 (*Gazette 13.11.2003 p4048*)
2004	21	*Statutes Amendment (Budget 2004) Act 2004*	1.7.2004	Pt 4 (ss 9—12)—1.7.2004: s 2(1)
2004	41	*Stamp Duties (Miscellaneous) Amendment Act 2004*	4.11.2004	s 10(8)—4.11.2004: s 2(2); remainder of Act—24.2.2005 (*Gazette 24.2.2005 p534*)
2005	28	*Statutes Amendment (Budget 2005) Act 2005* as amended by 24/2009	30.6.2005	Pt 3 (ss 8—12)—at midnight on 30.6.2005; Pt 4 (ss 13—15)—1.7.2006; Pt 5 (ss 16 & 17)—1.7.2007; Pt 6 (ss 18—20)—1.7.2008; Pt 7 (ss 21 & 22) was deleted by 24/2009 without coming into operation
2006	27	*Stamp Duties (Land Rich Entities) Amendment Act 2006*	23.11.2006	22.9.2006: s 2
2006	43	*Statutes Amendment (Domestic Partners) Act 2006*	14.12.2006	Pt 82 (ss 199—205)—1.6.2007 (*Gazette 26.4.2007 p1352*)
2006	44	*Statutes Amendment (Justice Portfolio) Act 2006*	14.12.2006	Pt 27 (s 59)—18.1.2007 (*Gazette 18.1.2007 p234*)
2008	23	*Stamp Duties (Trusts) Amendment Act 2008*	26.6.2008	26.6.2008
2008	34	*Statutes Amendment (Budget 2008) Act 2008*	31.7.2008	Pt 3 (s 5)—5.6.2008: s 2(2) & Sch 1—31.7.2008: s 2(4)
2008	38	*Statutes Amendment and Repeal (Taxation Administration) Act 2008*	23.10.2008	Pt 5 (ss 30—44)—1.1.2009 (*Gazette 11.12.2008 p5475*)
2009	24	*Stamp Duties (Tax Reform) Amendment Act 2009*	4.6.2009	4.6.2009 except s 13—1.7.2009: s 2
2009	58	*Statutes Amendment (National Industrial Relations System) Act 2009*	26.11.2009	Pt 14 (s 42)—1.1.2010 (*Gazette 17.12.2009 p6351*)
2009	84	*Statutes Amendment (Public Sector Consequential Amendments) Act 2009*	10.12.2009	Pt 145 (s 333)—1.2.2010 (*Gazette 28.1.2010 p320*)
2010	3	*Credit (Transitional Arrangements) Act 2010*	24.6.2010	Sch 1 (cl 6)—1.7.2010 (*Gazette 1.7.2010 p3337*)

2011	10	*Stamp Duties (Insurance) Amendment Act 2011*	14.4.2011	1.5.2011 (*Gazette 21.4.2011 p1120*)
2011	26	*Statutes Amendment (Land Holding Entities and Tax Avoidance Schemes) Act 2011*	21.7.2011	Pt 2 (ss 4—8)—1.7.2011: s 2
2011	27	*Statutes Amendment (De Facto Relationships) Act 2011*	21.7.2011	Pt 4 (s 6)—1.7.2010: s 2(2)
2011	48	*Workers Rehabilitation and Compensation (Employer Payments) Amendment Act 2011*	8.12.2011	Sch 2 (cl 4)—1.7.2012 (*Gazette 29.3.2012 p1294*)
2012	54	*Statutes Amendment and Repeal (Budget 2012) Act 2012*	6.12.2012	Pt 12 (s 35)—31.5.2012: s 2(3); s 36—1.7.2012: s 2(2)
2013	15	*Motor Vehicle Accidents (Lifetime Support Scheme) Act 2013*	23.5.2013	Sch 2 (cl 20)—1.7.2013 (*Gazette 20.6.2013 p2629*)
2013	40	*Motor Vehicles (Periodic Payments) Amendment Act 2013*	19.9.2013	Sch 1 (cl 1)—21.11.2013 (*Gazette 21.11.2013 p4277*)
2015	2	*Stamp Duties (Off-the-plan Apartments) Amendment Act 2015*	26.3.2015	28.10.2013: s 2
2015	41	*Statutes Amendment and Repeal (Budget 2015) Act 2015*	26.11.2015	Pt 7—1.7.2011 immediately after 26/2011; Pts 8 & 9—18.6.2015; Pt 10—26.11.2015; Pt 11—1.7.2016; Pt 12—1.7.2018: s 2
2016	29	*Real Property (Electronic Conveyancing) Amendment Act 2016*	16.6.2016	Sch 1 (cl 3)—4.7.2016 (*Gazette 30.6.2016 p2761*)
2016	57	*Statutes Amendment (Budget 2016) Act 2016*	8.12.2016	Pt 11 (s 94)—20.6.2016: s 2(4); ss 92, 93 & 96—108—1.7.2016: s 2(5); ss 91 & 95—8.12.2016: s 2(1)
2017	7	*Statutes Amendment and Repeal (Simplify) Act 2017*	15.3.2017	Pt 35 (ss 126—140)—15.3.2017: s 2(1)
2017	55	*Stamp Duties (Foreign Ownership Surcharge) Amendment Act 2017*	12.12.2017	12.12.2017
2018	35	*Statutes Amendment and Repeal (Budget Measures) Act 2018*	22.11.2018	Pt 17 (ss 134 & 135)—1.1.2018: s 2(7); Pt 16 (ss 132 & 133)—22.11.2018: s 2(1); Pt 18 (ss 136 to 138)—1.7.2019 (*Gazette 9.5.2019 p1251*)
2019	46	*Statutes Amendment (Legalisation of Same Sex Marriage Consequential Amendments) Act 2019*	19.12.2019	Pt 18 (s 38)—1.5.2020 (*Gazette 30.4.2020 p838*)
2023	30	*Succession Act 2023*	25.10.2023	Sch 2 (cll 9 & 10)—1.1.2025 (*Gazette 27.6.2024 p1894*)
2023	42	*Statutes Amendment (Budget Measures) Act 2023*	7.12.2023	Pt 5 (ss 7 & 8)—15.6.2023: s 2(3)
2025	4	*Statutes Amendment (Budget Measures) Act 2025*	13.2.2025	Pt 6 (s 11(1) & (3) to (6))—6.6.2024: s 2(2); s 11(2), (7) & (8)—13.2.2025: s 2(1)
2025	66	*Help to Buy (Commonwealth Powers) Act 2025*	4.12.2025	Sch 1 (cl 4)—4.12.2025: s 2
2026	**10**	***Stamp Duties (Residential Purposes and Residential Land) Amendment Act 2026***	**22.9.2026**	**Pt 2 (ss 3 to 8) & Sch 1—15.9.2026: s 2**

Provisions amended since 3 February 1976

- Legislative history prior to 3 February 1976 appears in marginal notes and footnotes included in the consolidation of this Act contained in Volume 10 of The Public General Acts of South Australia 1837-1975 at page 369.
- Certain textual alterations were made to this Act by the Commissioner of Statute Revision when preparing the reprint of the Act that incorporated all amendments in force as at 1 November 1984. A Schedule of these alterations was laid before Parliament on 13 November 1984.

New entries appear in bold.

Entries that relate to provisions that have been deleted appear in italics.

Provision	How varied	Commencement
Long title	amended by 44/2003 s 3(1) (Sch 1)	24.11.2003
Pt 1		
Pt 1 Div 1	heading inserted by 80/2000 s 3	14.12.2000
Pt 1 Div 2	heading inserted by 80/2000 s 4	14.12.2000
s 2	*deleted in pursuance of the Acts Republication Act 1967*	*1.11.1984*
s 3	*deleted in pursuance of the Acts Republication Act 1967 as its function is now exhausted*	*1.11.1984*
s 2		
s 2(1)	s 4 redesignated as s 2 by 82/1996 s 77(2)	1.7.1997
	s 2 redesignated as s 2(1) by 80/2000 s 5(g)	14.12.2000
adhesive stamp	*inserted by 8/1986 s 2(a)*	*13.3.1986*
	deleted by 38/2008 s 30(1)	*1.1.2009*
approved form	inserted by 35/2002 s 15	28.11.2002
assessment	inserted by 82/1996 s 77(1)(a)	1.7.1997
Australian market licensee	*inserted by 34/2002 s 26(a)*	*1.8.2003*
	deleted by 38/2008 s 30(2)	*1.1.2009*
authorised officer	*inserted by 100/1986 s 3(a)*	*18.12.1986*
	deleted by 82/1996 s 77(1)(a)	*1.7.1997*
beneficial interest	inserted by 80/2000 s 5(a)	14.12.2000
business of primary production	inserted by 31/1994 s 3	30.5.1994
Commissioner	substituted by 82/1996 s 77(1)(b)	1.7.1997
CUFS	*inserted by 18/1996 s 3(a)*	*24.4.1996*
	deleted by 38/2008 s 30(3)	*1.1.2009*
die	substituted by 8/1986 s 2(b)	13.3.1986
discretionary trust	inserted by 36/1990 s 3(a)	24.5.1990
domestic partner	inserted by 43/2006 s 199(1)	1.6.2007
duty	substituted by 88/1992 s 3(a)	14.12.1992
	substituted by 82/1996 s 77(1)(c)	1.7.1997

financial product	inserted by 34/2002 s 26(b)	1.8.2003
	(d) and (e) deleted by 38/2008 s 30(4)	1.1.2009
fixed interest security	*inserted by 111/1980 s 3(a)*	*6.11.1980*
	deleted by 81/1985 s 3	*5.8.1985*
foreign person	inserted by 55/2017 s 3(1)	12.12.2017
foreign trust	inserted by 55/2017 s 3(1)	12.12.2017
GST	inserted by 21/2000 s 22(a)	8.6.2000
GST law	inserted by 21/2000 s 22(a)	8.6.2000
impressed stamp	inserted by 8/1986 s 2(c)	13.3.1986
intellectual property	*inserted by 80/2000 s 5(b)*	*14.12.2000*
	deleted by 7/2017 s 126(1)	*15.3.2017*
interest	inserted by 80/2000 s 5(b)	14.12.2000
jurisdiction	inserted by 80/2000 s 5(b)	14.12.2000
marketable security	*amended by 111/1980 s 3(b)*	*6.11.1980*
	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	amended by 88/1992 s 3(b)	*14.12.1992*
	amended by 18/1996 s 3(b)	*24.4.1996*
	amended by 23/2001 s 105(a)	*15.7.2001*
	deleted by 34/2002 s 26(c)	*1.8.2003*
money	substituted by 50/1984 s 3(1) (Sch 6)	1.11.1984
Planning and Design Code	**inserted by 10/2026 s 3(1)**	**15.9.2026**
potential beneficial interest	inserted by 80/2000 s 5(c)	14.12.2000
property	inserted by 80/2000 s 5(c)	14.12.2000
	(a) deleted by 7/2017 s 126(2)	15.3.2017
qualifying land	**inserted by 10/2026 s 3(2)**	**15.9.2026**
quoted	inserted by 26/2011 s 4	1.7.2011
recognised financial market	inserted by 34/2002 s 26(d)	1.8.2003
	amended by 7/2017 s 126(3)	15.3.2017
recognised stock exchange	*inserted by 80/2000 s 5(c)*	*14.12.2000*
	deleted by 34/2002 s 26(d)	*1.8.2003*
records	inserted by 100/1986 s 3(b)	18.12.1986
rent	inserted by 21/2000 s 22(b)	8.6.2000
right in respect of a marketable security	*deleted by 34/2002 s 26(e)*	*1.8.2003*
right in respect of a financial product	inserted by 34/2002 s 26(e)	1.8.2003
sale	inserted by 80/2000 s 5(d)	14.12.2000

savings bank	*substituted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 41/1999 s 16	*1.12.1998*
short stay accommodation	**inserted by 10/2026 s 3(3)**	**15.9.2026**
spouse	inserted by 80/2000 s 5(d)	14.12.2000
	substituted by 43/2006 s 199(2)	1.6.2007
stamp	substituted by 8/1986 s 2(d)	13.3.1986
	amended by 38/2008 s 30(5)	1.1.2009
stamp duty certificate	inserted by 35/2018 s 136(1)	1.7.2019
stamp duty identification number	inserted by 29/2016 Sch 1 cl 3(1)	4.7.2016
stamped	substituted by 8/1986 s 2(d)	13.3.1986
	amended by 38/2008 s 30(6)	1.1.2009
State	inserted by 80/2000 s 5(f)	14.12.2000
stock	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
	amended by 23/2001 s 105(b)	15.7.2001
transfer	inserted by 80/2000 s 5(e)	14.12.2000
unit	inserted by 36/1990 s 3(b)	24.5.1990
unit trust scheme	inserted by 36/1990 s 3(b)	24.5.1990
wholly foreign owned corporation	inserted by 55/2017 s 3(2)	12.12.2017
wholly foreign owned trust	inserted by 55/2017 s 3(2)	12.12.2017
s 2(1a)—(1h)	**inserted by 10/2026 s 3(4)**	**15.9.2026**
s 2(2) and (3)	inserted by 80/2000 s 5(g)	14.12.2000
s 2(4)—(11)	inserted by 41/2015 s 25	18.6.2015
s 2(12)	inserted by 29/2016 Sch 1 cl 3(2)	4.7.2016
s 2(13)	inserted by 29/2016 Sch 1 cl 3(2)	4.7.2016
	substituted by 35/2018 s 136(2)	1.7.2019
s 2(13a)	inserted by 35/2018 s 136(2)	1.7.2019
s 2(14) and (15)	inserted by 55/2017 s 3(3)	12.12.2017
s 3	inserted by 82/1996 s 78	1.7.1997
Pt 1 Div 3	inserted by 80/2000 s 6	14.12.2000
s 3C before deletion by 7/2017		
s 3C(4)	*amended by 23/2001 s 106*	*15.7.2001*
s 3C	*deleted by 7/2017 s 127*	*15.3.2017*
Pt 1 Div 4	inserted by 35/2018 s 137	1.7.2019
Pt 2	heading inserted by 82/1996 s 78	1.7.1997
s 4	inserted by 82/1996 s 78	1.7.1997
s 5	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 82/1996 s 78	*1.7.1997*
s 5A	*inserted by 111/1980 s 4*	*6.11.1980*

	deleted by 82/1996 s 78	*1.7.1997*
s 5AB	*inserted by 81/1985 s 4*	*5.8.1985*
	substituted by 52/1989 s 3	*9.8.1989*
	deleted by 82/1996 s 78	*1.7.1997*
s 5	*s 5B inserted by 111/1980 s 4*	*6.11.1980*
	s 5B amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	s 5B redesignated as s 5 by 82/1996 s 79	*1.7.1997*
	deleted by 80/2000 s 7	*14.12.2000*
s 6	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
	substituted by 100/1986 s 4	18.12.1986
	substituted by 82/1996 s 80	1.7.1997
s 6(2)	*deleted by 38/2008 s 31*	*1.1.2009*
s 6AA	*inserted by 100/1986 s 4*	*18.12.1986*
	deleted by 82/1996 s 80	*1.7.1997*
s 6A	*inserted by 8/1986 s 3*	*13.3.1986*
	amended by 2/1987 s 6(a)	*5.3.1987*
	deleted by 82/1996 s 80	*1.7.1997*
s 6B	*inserted by 2/1987 s 6(b)*	*5.3.1987*
	deleted by 82/1996 s 80	*1.7.1997*
s 7		
s 7(3)	*substituted by 82/1997 s 3*	*1.1.1998*
	amended by 41/1999 s 17	*1.12.1998*
	deleted by 24/2009 s 4	*4.6.2009*
s 7(4)	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 82/1997 s 3	*1.1.1998*
heading preceding s 9	*deleted by 82/1996 s 81*	*1.7.1997*
s 9	*deleted by 82/1996 s 81*	*1.7.1997*
s 10	*amended by 88/1992 s 4*	*14.12.1992*
	deleted by 82/1996 s 81	*1.7.1997*
s 11		
s 11(3)	*deleted by 38/2008 s 32*	*1.1.2009*
s 12 before deletion by 38/2008		
s 12(3)	*substituted by 88/1992 s 5*	*14.12.1992*
s 12	*deleted by 38/2008 s 33*	*1.1.2009*
s 14		
s 14(1)	s 14 redesignated as s 14(1) by 41/2015 s 26(2)	18.6.2015
	(b) deleted by 41/2015 s 26(1)	18.6.2015
s 14(2) and (3)	inserted by 41/2015 s 26(2)	18.6.2015
s 15	*deleted by 82/1996 s 82*	*1.7.1997*
s 15A	substituted by 21/2000 s 23	8.6.2000
s 16	amended by 24/2009 s 5	4.6.2009

s 17	deleted by 111/1980 s 5	6.11.1980
	inserted by 4/1990 s 2	29.3.1990
s 19	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	substituted by 88/1992 s 6	*14.12.1992*
	deleted by 82/1996 s 83	*1.7.1997*
s 19A	inserted by 111/1980 s 6	6.11.1980
s 19A(1)	amended by 88/1992 s 7	14.12.1992
	amended by 82/1996 s 84	1.7.1997
s 20		
s 20(1)	substituted by 111/1980 s 7(a)	6.11.1980
	substituted by 82/1996 s 85(a)	1.7.1997
s 20(1aa)	*inserted by 88/1992 s 8(a)*	*14.12.1992*
	deleted by 82/1996 s 85(a)	*1.7.1997*
s 20(1a)	*inserted by 111/1980 s 7(a)*	*6.11.1980*
	amended by 88/1992 s 8(b), (c)	*14.12.1992*
	deleted by 82/1996 s 85(a)	*1.7.1997*
s 20(2)	amended by 111/1980 s 7(b)	6.11.1980
	amended by 88/1992 s 8(d)	14.12.1992
	substituted by 82/1996 s 85(a)	1.7.1997
s 20(3)	substituted by 88/1992 s 8(e)	14.12.1992
	substituted by 82/1996 s 85(a)	1.7.1997
s 20(4)	inserted by 21/1988 s 3	14.6.1988
	amended by 88/1992 s 8(f)	14.12.1992
	amended by 82/1996 s 85(b)	1.7.1997
s 20(5)	inserted by 21/1988 s 3	14.6.1988
	substituted by 38/2008 s 34	1.1.2009
s 20(6) and (7)	inserted by 21/1988 s 3	14.6.1988
s 20(8)	*inserted by 21/1988 s 3*	*14.6.1988*
	deleted by 82/1996 s 85(c)	*1.7.1997*
s 21	s 21(1) redesignated as s 21 in pursuance of the *Acts Republication Act 1967*	1.11.1984
s 21(2)—(4)	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
s 22	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
s 23		
s 23(1)	substituted by 100/1986 s 5(a)	18.12.1986
	substituted by 82/1996 s 86(a)	1.7.1997
s 23(1a) and (1b)	*inserted by 100/1986 s 5(a)*	*18.12.1986*
	deleted by 82/1996 s 86(a)	*1.7.1997*
s 23(2)	amended by 100/1986 s 5(b)	18.12.1986
	substituted by 82/1996 s 86(a)	1.7.1997
s 23(3)	amended by 100/1986 s 5(c)	18.12.1986
	substituted by 82/1996 s 86(a)	1.7.1997
s 23(4)	amended by 82/1996 s 86(b)	1.7.1997

s 23(5)	substituted by 88/1992 s 9	14.12.1992
s 23A	*inserted by 88/1992 s 10*	*14.12.1992*
	deleted by 82/1996 s 87	*1.7.1997*
s 24	*amended by 21/1988 s 4*	*7.12.1987*
	amended by 88/1992 s 11	*14.12.1992*
	amended by 83/1995 s 2	*30.11.1995*
	deleted by 82/1996 s 87	*1.7.1997*
s 25	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 100/1986 s 6	*18.12.1986*
s 26	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 82/1996 s 87	*1.7.1997*
s 27A	*substituted by 100/1986 s 7*	*18.12.1986*
	deleted by 82/1996 s 88	*1.7.1997*
s 27B	*substituted by 100/1986 s 7*	*18.12.1986*
	amended by 14/1994 s 3	*1.9.1994*
	deleted by 82/1996 s 88	*1.7.1997*
s 27C	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	substituted by 100/1986 s 7	*18.12.1986*
	deleted by 82/1996 s 88	*1.7.1997*
s 27D	*substituted by 100/1986 s 7*	*18.12.1986*
	amended by 88/1992 s 12	*14.12.1992*
	deleted by 82/1996 s 88	*1.7.1997*
s 27E	*deleted by 82/1996 s 88*	*1.7.1997*
Pt 3		
s 28 and heading	*deleted by 81/1985 s 5*	*5.8.1985*
Pt 3 Div 1	heading preceding s 29 deleted and Div 1 heading inserted by 44/2003 s 3(1) (Sch 1)	24.11.2003
s 29	*deleted by 38/2008 s 35*	*1.1.2009*
s 31		
s 31(1)	amended by 34/2002 s 27	1.8.2003
	amended by 41/2015 s 27(1)	18.6.2015
	(b) deleted by 7/2017 s 128(1)	15.3.2017
	amended by 7/2017 s 128(2)	15.3.2017
s 31(1a)—(1c)	inserted by 41/2015 s 27(2)	18.6.2015
s 31(2)	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
	substituted by 41/2015 s 27(2)	18.6.2015
s 31(3) and (4)	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
s 31A	*amended by 31/1994 s 4*	*30.5.1994*
	deleted by 41/2015 s 28	*18.6.2015*
Pt 3 Div 2 before deletion by 7/2017	*may be repealed by proclamation: s 31N*	
	heading preceding s 31B amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*

	heading preceding s 31B deleted and Div 2 heading inserted by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
s 31B	*s 31B(1) amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	s 31B(1) redesignated as s 31B in pursuance of the Acts Republication Act 1967	*1.11.1984*
	amended by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
bailee	*inserted by 88/1992 s 13(a)*	*14.12.1992*
bailment plant	*inserted by 88/1992 s 13(a)*	*14.12.1992*
bailor	*inserted by 88/1992 s 13(a)*	*14.12.1992*
bank	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
contractual bailment	*inserted by 88/1992 s 13(a)*	*14.12.1992*
	substituted by 15/2002 s 3(a)	*5.9.2002*
corresponding law	*inserted by 31/1994 s 5*	*1.6.1994*
	amended by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
dutiable rental business	*inserted by 31/2003 s 4(1)*	*1.10.2003*
	amended by 28/2005 s 18	*1.7.2008*
equipment financing arrangement	*inserted by 31/2003 s 4(1)*	*1.10.2003*
credit arrangement	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
credit business	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
discount transaction	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
dutiable rental business	*amended by 24/2009 s 6*	*4.6.2009*
goods	*amended by 88/1992 s 13(b)*	*14.12.1992*
guarantee	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
guarantor	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
hire-purchase agreement	*inserted by 15/2002 s 3(b)*	*5.9.2002*
interest	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
loan	*amended by 101/1976 s 2(1)(a)*	*16.6.1977*
	deleted by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
prescribed rate	*substituted by 95/1982 s 3(a)*	*23.12.1982*
	deleted by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
principal	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
rate of interest	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
registered credit union	*substituted by 101/1976 s 2(1)(b)*	*16.6.1977*
	deleted by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
registered person	*deleted by 31/2003 s 4(2)*	*1.10.2003*
registered	*inserted by 31/2003 s 4(2)*	*1.10.2003*

related corporation	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	amended by 88/1992 s 13(c)	*14.12.1992*
	substituted by 23/2001 s 107	*15.7.2001*
rental business	*substituted by 88/1992 s 13(d)*	*14.12.1992*
s 31B(1a)	*substituted by 95/1982 s 3(b)*	*23.12.1982*
	deleted by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
s 31B(2)—(10)	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
s 31C	*substituted by 89/1983 s 3*	*1.1.1984*
	deleted by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	inserted by 15/2002 s 4	*5.9.2002*
	substituted by 31/2003 s 5	*1.10.2003*
s 31D	*amended by 89/1983 s 4*	*1.1.1984*
	amended by 71/1992 s 3(1) (Sch)	*1.3.1993*
	amended by 88/1992 s 14	*14.12.1992*
	amended by 82/1996 s 89	*1.7.1997*
	substituted by 31/2003 s 5	*1.10.2003*
s 31E		
s 31E(1)	*amended by 35/2002 s 16(a)*	*28.11.2002*
s 31E(2)	*substituted by 89/1983 s 5*	*1.1.1984*
	amended by 35/2002 s 16(b)	*28.11.2002*
s 31F	*amended by 101/1976 s 3*	*16.12.1976*
	amended by 89/1983 s 6	*1.1.1984*
	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	amended by 81/1985 s 6	*5.8.1985*
	amended by 100/1986 s 8	*18.12.1986*
	amended by 52/1989 s 4	*1.10.1989*
	amended by 74/1991 s 3	*12.12.1991*
	amended by 88/1992 s 15	*14.12.1992*
	amended by 82/1996 s 90	*1.7.1997*
	amended by 21/2000 s 24	*8.6.2000*
	amended by 15/2002 s 5	*1.1.2003*
	amended by 35/2002 s 17	*28.11.2002*
	substituted by 31/2003 s 6	*1.10.2003*
s 31F(1)	*amended by 28/2005 s 16(1), (2)*	*1.7.2007*
	amended by 28/2005 s 19(1), (2)	*1.7.2008*
s 31G	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	amended by 74/1991 s 4	*12.12.1991*
	deleted by 88/1992 s 16	*14.12.1992*
s 31H	*amended by 82/1996 s 91*	*1.7.1997*
s 31I		
s 31I(1)	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	(d) and (e) deleted by 50/1984 s 3(1) (Sch 6)	*1.11.1984*

	(f) deleted by 81/1985 s 7(a)	*5.8.1985*
	amended by 74/1991 s 5	*12.12.1991*
	amended by 31/1994 s 6(a)	*1.6.1994*
	amended by 83/1994 s 12 (Sch)	*8.12.1994*
	amended by 82/1996 s 92(a)—(c)	*1.7.1997*
	amended by 15/2002 s 6(a)	*1.1.2003*
	amended by 31/2003 s 7(1)	*1.10.2003*
	(h) deleted by 31/2003 s 7(2)	*1.10.2003*
s 31I(1a)	*inserted by 31/1994 s 6(b)*	*1.6.1994*
	amended by 31/2003 s 7(3)	*1.10.2003*
	amended by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
s 31I(1b)	*inserted by 31/1994 s 6(b)*	*1.6.1994*
	(a) deleted by 31/2003 s 6(4)	*1.10.2003*
	amended by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
s 31I(1c)	*s 31I(1a) inserted by 81/1985 s 7(b)*	*5.8.1985*
	s 31I(1a) amended by 52/1989 s 5	*1.10.1989*
	s 31I(1a) redesignated as s 31I(1c) by 31/1994 s 6(b)	*1.6.1994*
	amended by 82/1996 s 92(d)	*1.7.1997*
	amended by 15/2002 s 6(b)	*1.1.2003*
	amended by 31/2003 s 7(5)	*1.10.2003*
s 31I(2)	*deleted by 82/1996 s 92(e)*	*1.7.1997*
s 31J	*amended by 71/1992 s 3(1) (Sch)*	*1.3.1993*
	deleted by 82/1996 s 93	*1.7.1997*
s 31K		
s 31K(3)	*amended by 82/1996 s 94*	*1.7.1997*
s 31L	*deleted by 70/1981 s 3*	*2.11.1981*
	inserted by 15/1982 s 3	*22.3.1982*
s 31L(1)	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	amended by 100/1986 s 9(1)(a)	*18.12.1986*
	amended by 71/1992 s 3(1) (Sch)	*1.3.1993*
	amended by 82/1996 s 95	*1.7.1997*
s 31L(3)	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	inserted by 100/1986 s 9(1)(b)	*18.12.1986*
s 31L(4) and (5)	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
heading preceding s 31M	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
s 31M	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	inserted by 100/1986 s 10	*18.12.1986*
	substituted by 74/1991 s 6	*12.12.1991*
	amended by 88/1992 s 17	*14.12.1992*
	deleted by 82/1996 s 96	*1.7.1997*
	inserted by 31/2003 s 8	*1.10.2003*

s 31MA	*inserted by 89/1983 s 7*	*1.1.1984*
	deleted by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
s 31N	*amended by 89/1983 s 8*	*1.1.1984*
	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	amended by 100/1986 s 10	*18.12.1986*
	amended by 74/1991 s 7	*12.12.1991*
	amended by 88/1992 s 18	*14.12.1992*
	amended by 82/1996 s 97	*1.7.1997*
	deleted by 31/2003 s 9	*1.10.2003*
s 31N	*inserted by 24/2009 s 7*	*4.6.2009*
s 31O	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
s 31P	*deleted by 70/1981 s 4*	*2.11.1981*
	inserted by 15/1982 s 4	*22.3.1982*
	deleted by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
ss 31Q—31T	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
Pt 3 Div 2	*deleted by 7/2017 s 129*	*15.3.2017*
Pt 3 Div 3 before substitution by 10/2011	*heading preceding s 32 deleted and Div 3 heading inserted by 44/2003 s 3(1) (Sch 1)*	*24.11.2003*
s 32	*redesignated as s 32(1) by 27/1978 s 3(b)*	*uncommenced—not incorporated*
assurance or insurance business	*amended by 27/1978 s 3(a)*	*uncommenced—not incorporated*
	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
general insurance business	*inserted by 47/1990 s 3*	*1.7.1990*
life insurance policy	*inserted by 47/1990 s 3*	*1.7.1990*
policy	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
premium	*inserted by 74/1991 s 8*	*12.12.1991*
	substituted by 21/2000 s 25	*8.6.2000*
s 32(2)	*inserted by 27/1978 s 3(b)*	*uncommenced—not incorporated*
s 33 before substitution by 47/1990		
s 33(1)	*amended by 27/1978 s 4*	*uncommenced—not incorporated*
s 33	*substituted by 47/1990 s 4*	*1.7.1990*
s 34	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	substituted by 47/1990 s 4	*1.7.1990*
s 34		
s 34(3)	*amended by 82/1996 s 98(a)*	*1.7.1997*
s 34(4)	*deleted by 82/1996 s 98(b)*	*1.7.1997*
s 34A	*deleted by 47/1990 s 4*	*1.7.1990*
s 35	*amended by 111/1980 s 8*	*6.11.1980*

	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	substituted by 47/1990 s 4	*1.7.1990*
s 35(1)	*amended by 82/1996 s 99*	*1.7.1997*
s 36	*substituted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	substituted by 47/1990 s 4	*1.7.1990*
s 36(4)	*deleted by 82/1996 s 100*	*1.7.1997*
s 36A	*inserted by 82/1996 s 101*	*1.7.1997*
s 37	*deleted by 100/1986 s 11*	*18.12.1986*
	inserted by 47/1990 s 4	*1.7.1990*
	amended by 82/1996 s 102	*1.7.1997*
s 38	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 100/1986 s 11	*18.12.1986*
	inserted by 47/1990 s 4	*1.7.1990*
s 39	*substituted by 47/1990 s 4*	*1.7.1990*
	deleted by 82/1996 s 103	*1.1.1997*
s 40	*inserted by 47/1990 s 4*	*1.7.1990*
	deleted by 82/1996 s 103	*1.7.1997*
s 41	*substituted by 47/1990 s 4*	*1.7.1990*
	amended by 74/1991 s 9	*12.12.1991*
	amended by 88/1992 s 19	*14.12.1992*
	deleted by 82/1996 s 103	*1.7.1997*
s 42	*substituted by 47/1990 s 4*	*1.7.1990*
	deleted by 82/1996 s 103	*1.7.1997*
s 42AA		
s 42AA(1)	*amended by 35/2002 s 18*	*28.11.2002*
s 42AA(4)	*substituted by 88/1992 s 20*	*14.12.1992*
	substituted by 82/1996 s 104	*1.7.1997*
s 42AA(4a) and (4b)	*inserted by 88/1992 s 20*	*14.12.1992*
	deleted by 82/1996 s 104	*1.7.1997*
s 42AA(5)	*deleted by 27/1978 s 5*	*uncommenced—not incorporated*
s 42AB	*inserted by 8/1986 s 4*	*13.3.1986*
s 42AB(3)	*amended by 82/1996 s 105*	*1.7.1997*
Pt 3 Div 3	substituted by 10/2011 s 4	1.5.2011
s 32		
s 32(1)		
multi-peril crop insurance	inserted by 35/2018 s 134	1.1.2018
s 36	amended by 35/2018 s 135	1.1.2018
s 39		
s 39(4)	amended by 48/2011 Sch 2 cl 4	1.7.2012
Pt 3 Div 4	heading preceding s 42A deleted and Div 4 heading inserted by 44/2003 s 3(1) (Sch 1)	24.11.2003

s 42A		
s 42A(1)	s 42A redesignated as s 42A(1) by 41/2004 s 4	24.2.2005
applicant	substituted by 100/1986 s 12(a)	18.12.1986
commercial motor vehicle	inserted by 64/1989 s 3(a)	28.3.1990
dealer	substituted by 100/1986 s 12(b)	18.12.1986
list price	inserted by 100/1986 s 12(b)	18.12.1986
	substituted by 21/2000 s 26(a)	8.6.2000
market value	inserted by 100/1986 s 12(b)	18.12.1986
	substituted by 21/2000 s 26(b)	8.6.2000
new motor vehicle	inserted by 100/1986 s 12(c)	18.12.1986
optional equipment	inserted by 100/1986 s 12(c)	18.12.1986
primary producer	inserted by 64/1989 s 3(b)	28.3.1990
second-hand motor vehicle	inserted by 100/1986 s 12(d)	18.12.1986
s 42A(2)	inserted by 41/2004 s 4	24.2.2005
heading preceding s 42AB	inserted by 27/1978 s 6	uncommenced—not incorporated
s 42AB	inserted by 27/1978 s 6	uncommenced—not incorporated
s 42B		
s 42B(1)	substituted by 100/1986 s 13(a)	18.12.1986
	amended by 21/2000 s 27	8.6.2000
s 42B(1aa)	*inserted by 100/1986 s 13(a)*	*18.12.1986*
	deleted by 41/2004 s 5(2)	*24.2.2005*
s 42B(1a)—see s 42B(1d)		
s 42B(1a)	inserted by 41/2004 s 5(2)	24.2.2005
s 42B(1b)	*inserted by 28/1977 s 2(b)*	*28.7.1977*
	substituted by 33/1990 s 2(a)	*26.4.1990*
	deleted by 83/1994 s 2(b)	*8.12.1994*
s 42B(1b)	inserted by 41/2004 s 5(2)	24.2.2005
s 42B(1c)	*inserted by 33/1990 s 2(a)*	*26.4.1990*
	deleted by 83/1994 s 2(b)	*8.12.1994*
s 42B(1c)	inserted by 41/2004 s 5(2)	24.2.2005
s 42B(1d)	s 42B(1a) amended by 28/1977 s 2(a)	28.7.1977
	s 42B(1a) amended by 83/1994 s 2(a)	8.12.1994
	s 42B(1a) redesignated as s 42B(1d) by 41/2004 s 5(1)	24.2.2005
s 42B(2)	amended by 28/1977 s 2(c)	28.7.1977
	amended by 83/1994 s 2(c)	8.12.1994
	amended by 41/2004 s 5(3)	24.2.2005
s 42B(2a)	amended by 41/2004 s 5(4)	24.2.2005
s 42B(2b)	inserted by 41/2004 s 5(5)	24.2.2005

s 42B(3a)	*deleted by 94/2000 Sch 4 cl 3*	*14.12.2001*
s 42B(4)—(6)	substituted by 100/1986 s 13(b)	18.12.1986
	substituted by 82/1996 s 106	1.7.1997
s 42B(6a) and (6b)	deleted by 82/1996 s 106	1.7.1997
	inserted by 74/1991 s 10	12.12.1991
	substituted by 88/1992 s 21	14.12.1992
s 42B(7)	amended by 83/1994 s 2(d)	8.12.1994
	deleted by 100/1986 s 13(b)	18.12.1986
	inserted by 33/1990 s 2(b)	26.4.1990
s 42B(8)	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
s 42BA	inserted by 72/1995 s 3	23.11.1995
s 42C	deleted by 33/1990 s 3	26.4.1990
	inserted by 74/1991 s 11	12.12.1991
	amended by 88/1992 s 22	14.12.1992
	amended by 72/1995 s 4	23.11.1995
	substituted by 82/1996 s 107	1.7.1997
s 42CA	inserted by 41/2004 s 6	24.2.2005
s 42D	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
	amended by 100/1986 s 14	18.12.1986
	amended by 33/1990 s 4	26.4.1990
	substituted by 82/1996 s 107	1.7.1997
s 42E	amended by 33/1990 s 5	26.4.1990
	amended by 82/1996 s 108	1.7.1997
	amended by 44/2003 s 3(1) (Sch 1)	24.11.2003
ss 43—45A and heading	*deleted by 111/1980 s 9*	*6.11.1980*
Pt 3 Div 5 before deletion by 24/2009	*heading preceding s 43 inserted by 82/1997 s 4*	*1.1.1998*
	heading preceding s 43 deleted and Div 5 heading inserted by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
s 43	*inserted by 82/1997 s 4*	*1.1.1998*
bank	*deleted by 41/1999 s 18(a)*	*1.12.1998*
cheque	*amended by 41/1999 s 18(b)*	*1.12.1998*
Cheques and Payment Orders Act 1986	*deleted by 41/1999 s 18(c)*	*1.12.1998*
financial institution	*inserted by 41/1999 s 18(c)*	*1.12.1998*
unstamped cheque	*amended by 41/1999 s 18(d)*	*1.12.1998*
s 44	*inserted by 82/1997 s 4*	*1.1.1998*
s 44(1)	*amended by 41/1999 s 19(a), (b)*	*1.12.1998*
s 44(2) and (3)	*amended by 41/1999 s 19(c)*	*1.12.1998*
s 44(4)	*amended by 41/1999 s 19(d)*	*1.12.1998*
s 44(5)	*amended by 41/1999 s 19(e)*	*1.12.1998*

s 45		
s 45(1)	*s 45 inserted by 82/1997 s 4*	*1.1.1998*
	s 45 amended by 41/1999 s 20	*1.12.1998*
	s 45 amended and redesignated as s 45(1) by 21/2004 s 9(1), (2)	*1.7.2004*
s 45(2)—(4)	*inserted by 21/2004 s 9(2)*	*1.7.2004*
heading preceding s 46	*deleted by 82/1997 s 4*	*1.1.1998*
s 46	*amended by 19/1991 s 2*	*18.4.1991*
	substituted by 82/1997 s 4	*1.1.1998*
	amended by 41/1999 s 21	*1.12.1998*
s 46A	*inserted by 89/1983 s 9*	*1.1.1984*
	amended by 19/1991 s 3	*18.4.1991*
	deleted by 82/1997 s 4	*1.1.1998*
s 47	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 82/1997 s 4	*1.1.1998*
s 47A	*deleted by 82/1997 s 4*	*1.1.1998*
ss 47B—47D	*deleted by 70/1981 s 5*	*2.11.1981*
s 48	*amended by 70/1981 s 6*	*2.11.1981*
	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	deleted by 82/1997 s 4	*1.1.1998*
s 48A	*amended by 101/1976 s 4*	*16.12.1976*
	amended by 70/1981 s 7	*2.11.1981*
	amended by 95/1982 s 4	*23.12.1982*
	amended by 19/1991 s 4	*18.4.1991*
	amended by 82/1996 s 109	*1.7.1997*
	deleted by 82/1997 s 4	*1.1.1998*
s 49	*amended by 88/1992 s 23*	*14.12.1992*
	deleted by 82/1997 s 4	*1.1.1998*
s 50	*deleted by 82/1997 s 4*	*1.1.1998*
s 51	*amended by 88/1992 s 24*	*14.12.1992*
	deleted by 82/1997 s 4	*1.1.1998*
s 52	*deleted by 82/1997 s 4*	*1.1.1998*
s 53 and heading	*deleted by 81/1985 s 8*	*5.8.1985*
ss 54—59A and heading	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
Heading preceding s 59B	*inserted by 27/1978 s 7*	*30.3.1978*
	deleted in pursuance of the Acts Republication Act 1967 as its function is now exhausted	*1.1.1995*
s 59B	*inserted by 27/1978 s 7*	*30.3.1978*
	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	amended by 52/1989 s 6	*21.9.1989*
	amended by 88/1992 s 25	*14.12.1992*

	deleted by 83/1994 s 3	*8.12.1994*
Pt 3 Div 5	*deleted by 24/2009 s 8*	*4.6.2009*
Pt 3 Div 6 heading	heading preceding s 60 deleted and Div 6 heading inserted by 44/2003 s 3(1) (Sch 1)	24.11.2003
s 60		
s 60(1)	s 60 redesignated as s 60(1) by 41/2015 s 41	26.11.2015
conveyance	amended by 38/1996 s 40	4.11.1996
	amended by 80/2000 s 8	14.12.2000
s 60(2)	inserted by 41/2015 s 41	26.11.2015
s 60A	substituted by 95/1982 s 5	23.12.1982
s 60A(1)	amended by 36/1990 s 4	24.5.1990
	substituted by 41/2015 s 42	26.11.2015
s 60A(4)	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
s 60A(4a) and (4b)	inserted by 20/1997 s 3(a)	7.1.1997
s 60A(6)	inserted by 20/1997 s 3(b)	7.1.1997
	amended by 23/2001 s 108(a)—(c)	15.7.2001
	amended by 43/2006 s 200	1.6.2007
s 60A(7)	inserted by 20/1997 s 3(b)	7.1.1997
s 60A(8)	inserted by 20/1997 s 3(b)	7.1.1997
majority shareholder	substituted by 23/2001 s 108(d)	15.7.2001
spouse	*deleted by 80/2000 s 9*	*14.12.2000*
s 60A(9)	inserted by 41/2015 s 29	18.6.2015
s 60AB	inserted by 66/2025 Sch 1 cl 4	4.12.2025
s 60B		
s 60B(1)	amended by 35/2002 s 19	28.11.2002
s 60B(2)	*deleted by 38/2008 s 36*	*1.1.2009*
s 60C	inserted by 80/2000 s 10	14.12.2000
ss 60D and 60E	**inserted by 10/2026 s 4**	**15.9.2026**
s 61	amended by 95/1982 s 6	23.12.1982
s 62 before substitution by 41/2015	*inserted by 80/2000 s 11*	*14.12.2000*
s 62(2) and (3)	*substituted by 27/2001 s 10*	*26.7.2001*
s 62	substituted by 41/2015 s 30	18.6.2015
s 63	*deleted by 95/1982 s 7*	*23.12.1982*
s 65	amended by 95/1982 s 8	23.12.1982
	amended by 41/2015 s 43	26.11.2015
s 66	s 66(1) amended by 95/1982 s 9(a)	23.12.1982
	s 66(1) redesignated as s 66 in pursuance of the *Acts Republication Act 1967*	1.1.1984
s 66(2) and (3)	*substituted by 28/1977 s 3*	*28.7.1977*
	deleted by 95/1982 s 9(b)	*23.12.1982*
s 66(4)	*deleted by 95/1982 s 9(b)*	*23.12.1982*

s 66A	*deleted by 33/1990 s 6*	*26.4.1990*
s 66AB	*amended by 101/1976 s 5*	*16.12.1976*
	amended by 111/1980 s 10	*6.11.1980*
	amended by 70/1981 s 8	*2.11.1981*
	deleted by 33/1990 s 6	*26.4.1990*
s 66B	*amended by 28/1977 s 4*	*28.7.1977*
	deleted by 95/1982 s 10	*23.12.1982*
s 67	deleted by 95/1982 s 10	23.12.1982
	inserted by 33/1990 s 6	26.4.1990
s 67(2)	amended by 34/2002 s 28	1.8.2003
	amended by 41/2015 s 31(1)	18.6.2015
	amended by 57/2016 s 91	8.12.2016
	(b) and (c) deleted by 7/2017 s 130	15.3.2017
s 67(5)	deleted by 82/1996 s 110	1.7.1997
	inserted by 41/2015 s 31(2)	18.6.2015
s 67(6)	*deleted by 82/1996 s 110*	*1.7.1997*
s 67(8)	*deleted by 27/2001 s 11*	*26.7.2001*
s 68		
s 68(1)	*amended by 95/1982 s 11(a)*	*23.12.1982*
	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	deleted by 33/1990 s 7	*26.4.1990*
s 68(2)	*amended by 95/1982 s 11(b)*	*23.12.1982*
	deleted by 33/1990 s 7	*26.4.1990*
s 68(3)	amended by 95/1982 s 11(c)	23.12.1982
s 68(4)	amended by 95/1982 s 11(d)	23.12.1982
s 68(5)	amended by 95/1982 s 11(e)	23.12.1982
s 69	*deleted by 33/1990 s 8*	*26.4.1990*
s 70	substituted by 50/1984 s 3(1) (Sch 6)	1.11.1984
s 71		
s 71(2)	*substituted by 82/1996 s 111*	*1.7.1997*
	deleted by 35/2002 s 20	*28.11.2002*
s 71(3)	substituted by 111/1980 s 11	6.11.1980
	amended by 80/2000 s 12(a)	14.12.2000
	amended by 41/2015 s 51(1)	1.7.2018
s 71(4)	*substituted by 111/1980 s 11*	*6.11.1980*
	amended by 80/2000 s 12(b)	*14.12.2000*
	amended by 34/2002 s 29(a)	*1.8.2003*
	amended by 7/2017 s 131(1)	*15.3.2017*
	deleted by 41/2015 s 51(2)	*1.7.2018*
s 71(4a)	*inserted by 36/1990 s 5(a)*	*24.5.1990*
	amended by 88/1992 s 26(a)	*14.12.1992*
	substituted by 18/1996 s 4	*24.4.1996*
	amended by 23/2001 s 109(a)	*15.7.2001*

	amended by 23/2008 s 3(1)	*26.6.2008*
	deleted by 41/2015 s 51(2)	*1.7.2018*
s 71(4b)	*inserted by 23/2008 s 3(2)*	*26.6.2008*
	deleted by 41/2015 s 51(2)	*1.7.2018*
s 71(5)	deleted by 66/1979 s 3	1.11.1979
	inserted by 111/1980 s 11	6.11.1980
	amended by 95/1982 s 12(a)	23.12.1982
	amended by 21/1988 s 5	7.12.1987
	(a) deleted by 80/2000 s 12(c)	14.12.2000
	amended by 80/2000 s 12(d)—(f)	14.12.2000
	amended by 34/2002 s 29(b)	1.8.2003
	amended by 23/2008 s 3(3)	26.6.2008
	amended by 41/2015 s 44(1)	26.11.2015
	(j) deleted by 57/2016 s 92	1.7.2016
	(c) deleted by 7/2017 s 131(2)	15.3.2017
	(ia) deleted by 41/2015 s 51(3)	1.7.2018
s 71(6)	amended by 54/1976 s 7	14.7.1976
	deleted by 66/1979 s 3	1.11.1979
	inserted by 111/1980 s 11	6.11.1980
	amended by 80/2000 s 12(g)	14.12.2000
s 71(7)	deleted by 66/1979 s 3	1.11.1979
	inserted by 111/1980 s 11	6.11.1980
	substituted by 23/2008 s 3(4)	26.6.2008
s 71(7a)	inserted by 26/2011 s 5(1)	1.7.2011
s 71(8)	deleted by 66/1979 s 3	1.11.1979
	inserted by 111/1980 s 11	6.11.1980
	amended by 95/1982 s 12(b)	23.12.1982
s 71(9) and (10)	inserted by 111/1980 s 11	6.11.1980
s 71(11)	*inserted by 111/1980 s 11*	*6.11.1980*
	amended by 36/1990 s 5(b)	*24.5.1990*
	amended by 34/2002 s 29(c)	*1.8.2003*
	amended by 38/2008 s 37	*1.1.2009*
	deleted by 7/2017 s 131(3)	*15.3.2017*
s 71(11a)	*inserted by 36/1990 s 5(c)*	*24.5.1990*
	deleted by 7/2017 s 131(3)	*15.3.2017*
s 71(12) and (13)	inserted by 111/1980 s 11	6.11.1980
s 71(14)	inserted by 111/1980 s 11	6.11.1980
	amended by 42/1992 s 3	1.9.1992
	amended by 24/2009 s 9	4.6.2009
s 71(14a)	inserted by 41/2015 s 51(4)	1.7.2018
s 71(15)	inserted by 111/1980 s 11	6.11.1980
discretionary trust	*deleted by 36/1990 s 5(d)*	*24.5.1990*
family group	amended by 41/2015 s 44(2)	26.11.2015

potential beneficial interest	*deleted by 80/2000 s 12(h)*	*14.12.2000*
primary custodian	inserted by 23/2008 s 3(5)	26.6.2008
public company	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
	amended by 88/1992 s 26(b)	14.12.1992
	amended by 23/2001 s 109(b)	15.7.2001
registered managed investment scheme	inserted by 23/2008 s 3(6)	26.6.2008
responsible entity	inserted by 23/2008 s 3(6)	26.6.2008
self managed superannuation fund	inserted by 26/2011 s 5(2)	1.7.2011
superannuation fund	inserted by 23/2008 s 3(6)	26.6.2008
transfer	*deleted by 80/2000 s 12(h)*	*14.12.2000*
unit	*deleted by 36/1990 s 5(d)*	*24.5.1990*
unit trust	inserted by 23/2008 s 3(7)	26.6.2008
unit trust scheme	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 36/1990 s 5(d)	*24.5.1990*
s 71AA	inserted by 80/2000 s 13	14.12.2000
s 71A	amended by 111/1980 s 12	6.11.1980
	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
s 71B before deletion by 41/2015		
s 71B(1)	*s 71B amended and redesignated as s 71B(1) by 95/1982 s 13*	*23.12.1982*
s 71B(2)	*inserted by 95/1982 s 13(b)*	*23.12.1982*
	deleted by 82/1996 s 112	*1.7.1997*
	inserted by 28/2005 s 13	*1.7.2006*
s 71B(3)	*inserted by 95/1982 s 13(b)*	*23.12.1982*
	deleted by 82/1996 s 112	*1.7.1997*
s 71B(4) and (5)	*inserted by 95/1982 s 13(b)*	*23.12.1982*
s 71B	*deleted by 41/2015 s 32*	*18.6.2015*
s 71C before deletion by 7/2017	*inserted by 66/1979 s 4*	*1.11.1979*
s 71C(1)	*amended by 81/1985 s 9(a), (b)*	*5.8.1985*
	amended by 8/1989 s 3(a), (b)	*1.2.1988*
	amended by 52/1989 s 7(a)	*9.8.1989*
	amended by 42/1992 s 4(a)	*1.9.1992*
	amended by 20/1997 s 4(a)	*1.2.1997*
	amended by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
s 71C(1a)	*inserted by 8/1989 s 3(c)*	*1.2.1988*
s 71C(1b)	*inserted by 35/2002 s 21(a)*	*28.11.2002*

s 71C(2)	*amended by 95/1982 s 14*	*23.12.1982*
	amended by 81/1985 s 9(c)—(e)	*5.8.1985*
	substituted by 52/1989 s 7(b)	*9.8.1989*
	amended by 42/1992 s 4(b)	*1.9.1992*
	amended by 20/1997 s 4(b)—(d)	*1.2.1997*
	amended by 35/2002 s 21(b)	*28.11.2002*
	amended by 21/2004 s 10(1)	*1.7.2004*
s 71C(2a)—see s 71C(4)		
s 71C(2b)—see s 71C(5)		
s 71C(3)—see s 71C(6)		
s71C(4)—see s 71C(7)		
s 71C(3)	*inserted by 21/2004 s 10(2)*	*1.7.2004*
s 71C(3a)	*inserted by 24/2009 s 10*	*4.6.2009*
s 71C(4)	*s 71C (2a) inserted by 81/1985 s 9(f)*	*5.8.1985*
	s 71C(2a) substituted by 35/2002 s 21(c)	*28.11.2002*
	s 71C(2a) redesignated as s 71C(4) by 21/2004 s 10(3)	*1.7.2004*
s 71C(5)	*s 71C(2b) inserted by 52/1989 s 7(c)*	*9.8.1989*
	s 71C(2b) deleted by 14/1994 s 4	*1.9.1994*
	s 71C(2b) inserted by 35/2002 s 21(d)	*28.11.2002*
	s 71C(2b) redesignated as s 71C(5) by 21/2004 s 10(3)	*1.7.2004*
s 71C(6)	*s 71C(3) redesignated as s 71C(6) by 21/2004 s 10(3)*	*1.7.2004*
genuine farm	*inserted by 35/2002 s 21(e)*	*28.11.2002*
Housing Trust home	*inserted by 8/1989 s 3(d)*	*1.2.1988*
prescribed amount	*inserted by 20/1997 s 4(e)*	*1.2.1997*
prescribed maximum	*inserted by 20/1997 s 4(e)*	*1.2.1997*
relevant component	*inserted by 35/2002 s 21(f)*	*28.11.2002*
relevant contract	*inserted by 42/1992 s 4(c)*	*1.9.1992*
s 71C(7)	*s 71C(4) substituted by 52/1989 s 7(d)*	*9.8.1989*
	s 71C(4) redesignated as s 71C(7) by 21/2004 s 10(3)	*1.7.2004*
s 71C(8)	*inserted by 34/2008 s 5*	*5.6.2008*
s 71C	*deleted by 7/2017 s 132*	*15.3.2017*
s 71CAA	inserted by 41/2015 s 33	18.6.2015
s 71CA before substitution by 41/2004	*inserted by 30/1982 s 3*	*24.12.1981*

s 71CA(2) and (3)	*substituted by 83/1994 s 4*	*8.12.1994*
s 71CA	substituted by 41/2004 s 7	24.2.2005
s 71CA(1)		
de facto relationship	inserted by 27/2011 s 6(1)	1.7.2010
Family Law order	amended by 27/2011 s 6(2)	1.7.2010
financial agreement	substituted by 27/2011 s 6(3)	1.7.2010
s 71CA(2)	amended by 27/2011 s 6(4)—(6)	1.7.2010
s 71CA(3)	substituted by 27/2011 s 6(7)	1.7.2010
s 71CB	inserted by 21/1988 s 6	7.12.1987
	substituted by 83/1994 s 5	8.12.1994
s 71CB(1) before substitution by 43/2006		
spouses	*amended by 80/2000 s 14*	*14.12.2000*
s 71CB(1)	substituted by 43/2006 s 201(1)	1.6.2007
s 71CB(2)	substituted by 41/2004 s 8	24.2.2005
	amended by 43/2006 s 201(2)—(4)	1.6.2007
s 71CB(2a)	inserted by 30/2023 Sch 2 cl 9(1)	1.1.2025
s 71CB(3)	amended by 43/2006 s 201(5), (6)	1.6.2007
s 71CB(4)	amended by 43/2006 s 201(7)	1.6.2007
	amended by 30/2023 Sch 2 cl 9(2)	1.1.2025
s 71CB(6)	amended by 30/2023 Sch 2 cl 9(3)	1.1.2025
s 71CBA	inserted by 41/2004 s 9	24.2.2005
s 71CBA(1)		
certificated cohabitation agreement	*deleted by 43/2006 s 202(1)*	*1.6.2007*
certified domestic partnership agreement	inserted by 43/2006 s 202(1)	1.6.2007
cohabitation agreement	*deleted by 43/2006 s 202(1)*	*1.6.2007*
domestic partner	inserted by 43/2006 s 202(1)	1.6.2007
domestic relationship	inserted by 43/2006 s 202(1)	1.6.2007
property adjustment order	amended by 43/2006 s 202(2)	1.6.2007
s 71CBA(2)	amended by 43/2006 s 202(3)—(9)	1.6.2007
s 71CBA(3)	amended by 43/2006 s 202(10)	1.6.2007
s 71CBA(5)	amended by 43/2006 s 202(11)	1.6.2007
s 71CC	inserted by 31/1994 s 7	30.5.1994
s 71CC(1)	amended by 18/1996 s 5(a)—(c)	24.4.1996
	amended by 11/1999 s 2(a)	18.3.1999
	amended by 35/2002 s 22(a)	28.11.2002

	amended by 43/2006 s 203(1)	1.6.2007
	amended by 57/2016 s 93(1)	1.7.2016
	substituted by 35/2018 s 132(1)	22.11.2018
s 71CC(1aaa)	inserted by 35/2018 s 132(1)	22.11.2018
s 71CC(1aa)	inserted by 41/2015 s 45(1)	26.11.2015
s 71CC(1a)	*inserted by 11/1999 s 2(b)*	*18.3.1999*
	deleted by 57/2016 s 93(2)	*1.7.2016*
s 71CC(1b)	inserted by 35/2002 s 22(b)	28.11.2002
s 71CC(3)	amended by 41/2015 s 45(2)	26.11.2015
s 71CC(5)		
family company	inserted by 35/2018 s 132(2)	22.11.2018
natural person	inserted by 18/1996 s 5(d)	24.4.1996
person	inserted by 18/1996 s 5(d)	24.4.1996
relative	amended by 11/1999 s 2(c)	18.3.1999
	amended by 43/2006 s 203(2)	1.6.2007
self managed superannuation fund	inserted by 41/2015 s 45(3)	26.11.2015
spouse	*deleted by 80/2000 s 15*	*14.12.2000*
s 71CD	inserted by 42/1997 s 2	17.7.1997
s 71D	inserted by 111/1980 s 13	6.11.1980
s 71D(1)	substituted by 19/1991 s 5(a)	18.4.1991
	amended by 24/2009 s 11(1)	4.6.2009
	amended by 41/2015 s 34(1)	18.6.2015
s 71D(2)	substituted by 19/1991 s 5(a)	18.4.1991
s 71D(2a)	inserted by 19/1991 s 5(a)	18.4.1991
s 71D(3)		
exploration tenement	amended by 83/1994 s 12 (Sch)	8.12.1994
	amended by 11/2000 Sch 2	4.5.2002
	amended by 24/2009 s 11(2)	4.6.2009
	amended by 41/2015 s 34(2)	18.6.2015
prescribed tenement	inserted by 41/2015 s 34(3)	18.6.2015
retention tenement	inserted by 41/2015 s 34(3)	18.6.2015
s 71D(4)	substituted by 19/1991 s 5(b)	18.4.1991
	amended by 41/2015 s 34(4)	18.6.2015
s 71D(5) and (6)	inserted by 19/1991 s 5(b)	18.4.1991
s 71DA	inserted by 83/1994 s 6	8.12.1994
s 71DA(1a) and (1b)	inserted by 42/1997 s 3(a)	17.7.1997
s 71DA(5)		
complying superannuation fund	amended by 42/1997 s 3(b)	17.7.1997

pooled superannuation trust	inserted by 42/1997 s 3(c)	17.7.1997
the SIS Act	inserted by 42/1997 s 3(c)	17.7.1997
s 71DA(6)	substituted by 42/1997 s 3(d)	17.7.1997
s 71DB	inserted by 54/2012 s 35	31.5.2012
s 71DB(2)	amended by 2/2015 s 4(1)	28.10.2013
s 71DB(3)	amended by 57/2016 s 94(1)	20.6.2016
s 71DB(4)	amended by 41/2015 s 46	26.11.2015
s 71DB(6)	amended by 2/2015 s 4(2)	28.10.2013
	substituted by 57/2016 s 94(2)	20.6.2016
s 71DB(7)		
Area A	inserted by 2/2015 s 4(3)	28.10.2013
Area B	inserted by 2/2015 s 4(3)	28.10.2013
prescribed date	inserted by 2/2015 s 4(4)	28.10.2013
	amended by 57/2016 s 94(3)	20.6.2016
qualifying apartment	substituted by 2/2015 s 4(4)	28.10.2013
	substituted by 57/2016 s 94(4)	20.6.2016
qualifying off-the-plan contract	amended by 2/2015 s 4(5)	28.10.2013
	amended by 57/2016 s 94(5)	20.6.2016
s 71DC	inserted by 41/2015 s 50	1.7.2016
s 71DC		
s 71DC(1) and (2)	***deleted by 10/2026 s 5(1)***	***15.9.2026***
s 71DC(3)	**amended by 10/2026 s 5(2)**	**15.9.2026**
s 71DC(4)	amended by 57/2016 s 95(1)	8.12.2016
s 71DC(5)	amended by 57/2016 s 95(2)	8.12.2016
s 71DD	inserted by 42/2023 s 7	15.6.2023
s 71DD(2)	substituted by 4/2025 s 11(1)	6.6.2024
s 71DD(3)	amended by 4/2025 s 11(3), (4)	6.6.2024
	amended by 4/2025 s 11(2)	13.2.2025
s 71DD(7)	amended by 4/2025 s 11(5)	6.6.2024
s 71DD(9)	substituted by 4/2025 s 11(6)	6.6.2024
s 71DD(9a)	inserted by 4/2025 s 11(6)	6.6.2024
s 71DD(11a)	inserted by 4/2025 s 11(7)	13.2.2025
s 71DD(13)		
relevant day	inserted by 4/2025 s 11(8)	13.2.2025
s 71DE	inserted by 42/2023 s 7	15.6.2023
Pt 3 Div 7 before deletion by 7/2017	*heading preceding s 71EA inserted by 39/2002 s 3*	*28.11.2002*
	heading preceding s 71EA deleted and Div 7 heading inserted by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
s 71EA	*inserted by 39/2002 s 3*	*28.11.2002*

s 71EA(1)		
this Division	*deleted by 44/2003 s 3(1) (Sch 1)*	*24.11.2003*
family group	*amended by 41/2015 s 47*	*26.11.2015*
ss 71EB—71EJ	*inserted by 39/2002 s 3*	*28.11.2002*
Pt 3 Div 7	*deleted by 7/2017 s 133*	*15.3.2017*
Pt 3 Div 8	heading preceding s 71E inserted by 21/1988 s 7	7.12.1987
	heading preceding s 71E deleted and Div 8 heading inserted by 44/2003 s 3(1) (Sch 1)	24.11.2003
s 71E	inserted by 21/1988 s 7	7.12.1987
s 71E(1)	amended by 18/1996 s 6(a), (b)	24.4.1996
	(a) (ii) deleted by 41/2015 s 35(1)	18.6.2015
s 71E(1a)	*inserted by 18/1996 s 6(c)*	*24.4.1996*
	deleted by 41/2015 s 35(2)	*18.6.2015*
s 71E(2)	amended by 88/1992 s 27	14.12.1992
	(d) deleted by 80/2000 s 16	14.12.2000
	amended by 23/2001 s 110	15.7.2001
s 71E(4a)	inserted by 74/1991 s 12	12.12.1991
s 71E(6)	amended by 82/1996 s 113	1.7.1997
s 71E(10)	*deleted by 33/1990 s 9*	*26.4.1990*
s 71F	inserted by 35/2002 s 23	28.11.2002
Pt 3 Div 9 before deletion by 24/2009	*heading preceding s 72 deleted and Div 9 heading inserted by 44/2003 s 3(1) (Sch 1)*	*24.11.2003*
heading preceding s 75	*deleted by 81/1985 s 10*	*5.8.1985*
s 75	*deleted by 81/1985 s 10*	*5.8.1985*
	inserted by 72/1995 s 5	*23.11.1995*
s 75A	*inserted by 21/2004 s 11*	*1.7.2004*
heading preceding s 75AA	*deleted in pursuance of the Acts Republication Act 1967 as its function is now exhausted*	*1.11.1984*
s 75AA	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
Pt 3 Div 9	deleted by 24/2009 s 12	4.6.2009
	inserted by 55/2017 s 4	12.12.2017
s 72		
s 72(8)	**substituted by 10/2026 s 6**	**15.9.2026**
s 72(8a)—(8f)	**inserted by 10/2026 s 6**	**15.9.2026**
Pt 3 Div 10 before deletion by 7/2017	*may be repealed by proclamation: s 82A*	
	heading preceding s 76 deleted and Div 10 heading inserted by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
s 76		
home	*inserted by 31/2003 s 10(1)*	*1.10.2003*
	deleted by 28/2005 s 8	*1.7.2005*
home mortgage	*inserted by 31/2003 s 10(1)*	*1.10.2003*
	deleted by 28/2005 s 8	*1.7.2005*

liability	*inserted by 88/1992 s 28*	*14.12.1992*
mortgage	*substituted by 88/1992 s 28*	*14.12.1992*
	amended by 31/2003 s 10(2)	*1.10.2003*
	amended by 3/2010 Sch 1 cl 6	*1.7.2010*
s 76A	*inserted by 8/1986 s 5*	*13.3.1986*
	deleted by 88/1992 s 29	*14.12.1992*
s 79	*substituted by 88/1992 s 30*	*14.12.1992*
s 79(2)	*amended by 31/2003 s 11*	*1.10.2003*
	amended by 28/2005 s 9	*1.7.2005*
s 79(6) and (7)	*deleted by 24/2009 s 13*	*1.7.2009*
s 80	*amended by 95/1982 s 15*	*23.12.1982*
s 81		
s 81(1)	*s 81 redesignated as s 81(1) by 18/1996 s 7*	*24.4.1996*
s 81(2)	*inserted by 18/1996 s 7*	*24.4.1996*
s 81A before deletion by 38/2008	*inserted by 101/1976 s 6*	*16.12.1976*
s 81A(1) and (2)	*amended by 31/2003 s 12*	*1.10.2003*
s 81A	*deletion by 28/2005 s 21 implied repealed by 38/2008*	
	deleted by 38/2008 s 38	*1.1.2009*
s 81B	*inserted by 111/1980 s 14*	*6.11.1980*
	substituted by 88/1992 s 31	*14.12.1992*
s 81C	*inserted by 95/1982 s 16*	*23.12.1982*
s 81C(6)	*amended by 83/1994 s 12 (Sch)*	*8.12.1994*
	amended by 23/2001 s 111	*15.7.2001*
s 81D before deletion by 28/2005	*inserted by 31/1994 s 8*	*30.5.1994*
s 81D(1)	*amended by 82/1997 s 5(a)*	*1.1.1998*
s 81D(4)		
subsidiary	*amended by 23/2001 s 112(a)*	*15.7.2001*
public company	*amended by 23/2001 s 112(b)*	*15.7.2001*
s 81D(5)	*amended by 82/1997 s 5(b)*	*1.1.1998*
s 81D(6)	*deleted by 82/1997 s 5(c)*	*1.1.1998*
s 81D	*deleted by 28/2005 s 10*	*1.7.2005*
s 81E	*inserted by 82/1997 s 6*	*1.1.1998*
	deleted by 28/2005 s 10	*1.7.2005*
heading preceding s 82	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
s 82	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	inserted by 21/1988 s 8	*7.12.1987*
s 82(1)	*substituted by 28/2005 s 14*	*1.7.2006*
s 82(2)	*amended by 42/1992 s 5*	*1.9.1992*
	substituted by 28/2005 s 14	*1.7.2006*
s 82A	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*

	inserted by 24/2009 s 14	*4.6.2009*
s 83	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	inserted by 21/2004 s 12	*1.7.2004*
	deleted by 28/2005 s 11	*1.7.2005*
ss 84—84J	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
ss 85—90 and heading	*deleted by 104/1976 s 4(2) (Sch 2)*	*1.1.1977*
Pt 3 Div 10	*deleted by 7/2017 s 134*	*15.3.2017*
Pt 3 Div 11	inserted by 15/2013 Sch 2 cl 20	1.7.2013
Pt 3A before substitution by 38/2008	*heading substituted by 14/1994 s 5*	*1.9.1994*
	amended by 34/2002 s 30	*1.8.2003*
Pt 3A Div 1	*heading inserted by 14/1994 s 5*	*1.9.1994*
s 90A	*amended by 14/1994 s 6(a)*	*1.9.1994*
Australian CS facility licensee	*inserted by 34/2002 s 31(a)*	*1.8.2003*
broker	*amended by 52/1989 s 8(a)*	*21.9.1989*
	amended by 14/1994 s 6(b)	*1.9.1994*
	substituted by 11/1999 s 3	*18.3.1999*
	substituted by 34/2002 s 31(a)	*1.8.2003*
CS facility	*inserted by 34/2002 s 31(b)*	*1.8.2003*
CSF identifier	*inserted by 34/2002 s 31(b)*	*1.8.2003*
CSF participant	*inserted by 34/2002 s 31(b)*	*1.8.2003*
CSF transaction	*inserted by 34/2002 s 31(b)*	*1.8.2003*
error transaction	*inserted by 14/1994 s 6(c)*	*1.9.1994*
	substituted by 34/2002 s 31(c)	*1.8.2003*
exempt transaction	*inserted by 21/2000 s 28(a)*	*8.6.2000*
	substituted by 27/2001 s 12	*26.7.2001*
	substituted by 34/2002 s 31(c)	*1.8.2003*
financial market	*inserted by 34/2002 s 31(c)*	*1.8.2003*
foreign company	*inserted by 14/1994 s 6(c)*	*1.9.1994*
	amended by 23/2001 s 113(a)	*15.7.2001*
identification code	*inserted by 14/1994 s 6(c)*	*1.9.1994*
	substituted by 34/2002 s 31(d)	*1.8.2003*
odd lot	*inserted by 70/1981 s 9*	*2.11.1981*
	deleted by 34/2002 s 31(e)	*1.8.2003*
odd lot specialist	*inserted by 70/1981 s 9*	*2.11.1981*
	amended by 52/1989 s 8(b)	*21.9.1989*
	deleted by 34/2002 s 31(e)	*1.8.2003*
operating rules	*inserted by 34/2002 s 31(e)*	*1.8.2003*
proper CSF transaction	*inserted by 34/2002 s 31(e)*	*1.8.2003*

proper SCH transfer	*inserted by 14/1994 s 6(d)*	*1.9.1994*
	deleted by 34/2002 s 31(e)	*1.8.2003*
quoted financial product	*inserted by 34/2002 s 31(e)*	*1.8.2003*
quoted marketable security	*inserted by 21/2000 s 28(b)*	*8.6.2000*
	deleted by 34/2002 s 31(e)	*1.8.2003*
recognised stock exchange	*inserted by 21/2000 s 28(b)*	*8.6.2000*
	deleted by 80/2000 s 17	*14.12.2000*
registered CS facility licensee	*inserted by 34/2002 s 31(e)*	*1.8.2003*
registered market licensee	*inserted by 34/2002 s 31(e)*	*1.8.2003*
relevant company	*inserted by 14/1994 s 6(d)*	*1.9.1994*
	amended by 23/2001 s 113(b)	*15.7.2001*
relevant CSF participant	*inserted by 34/2002 s 31(f)*	*1.8.2003*
relevant SCH participant	*inserted by 14/1994 s 6(d)*	*1.9.1994*
	deleted by 34/2002 s 31(f)	*1.8.2003*
SCH	*inserted by 14/1994 s 6(d)*	*1.9.1994*
	deleted by 34/2002 s 31(f)	*1.8.2003*
SCH business rules	*inserted by 14/1994 s 6(d)*	*1.9.1994*
	deleted by 34/2002 s 31(f)	*1.8.2003*
SCH participant	*inserted by 14/1994 s 6(d)*	*1.9.1994*
	deleted by 34/2002 s 31(f)	*1.8.2003*
SCH-regulated transfer	*inserted by 14/1994 s 6(d)*	*1.9.1994*
	deleted by 34/2002 s 31(f)	*1.8.2003*
South Australian registered company	*inserted by 14/1994 s 6(e)*	*1.9.1994*
	substituted by 23/2001 s 113(c)	*15.7.2001*
transfer document	*inserted by 14/1994 s 6(e)*	*1.9.1994*
	substituted by 34/2002 s 31(g)	*1.8.2003*
transfer identifier	*inserted by 14/1994 s 6(e)*	*1.9.1994*
	deleted by 34/2002 s 31(g)	*1.8.2003*
transfer value	*inserted by 14/1994 s 6(e)*	*1.9.1994*
	substituted by 34/2002 s 31(g)	*1.8.2003*
s 90AB	*inserted by 71/1998 s 2*	*3.12.1998*
s 90AC	*inserted by 21/2000 s 28(c)*	*8.6.2000*
Pt 3A Div 2	*heading inserted by 14/1994 s 7*	*1.9.1994*
s 90B		

s 90B(1)	*s 90B amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	s 90B amended by 14/1994 s 8	*1.9.1994*
	s 90B amended and redesignated as s 90B(1) by 49/1995 s 3	*1.7.1995*
	amended by 34/2002 s 32(a)—(d)	*1.8.2003*
s 90B(2)	*inserted by 49/1995 s 3(b)*	*1.7.1995*
	amended by 34/2002 s 32(a)	*1.8.2003*
s 90B(3)	*inserted by 49/1995 s 3(b)*	*1.7.1995*
	amended by 34/2002 s 32(a), (b)	*1.8.2003*
s 90C		
s 90C(1)	*amended by 14/1994 s 9(a)*	*1.9.1994*
	amended by 49/1995 s 4(a), (b)	*1.7.1995*
	(a) and (b) deleted by 49/1995 s 4(c)	*1.7.1995*
	amended by 34/2002 s 33(a)	*1.8.2003*
s 90C(2)	*deleted by 49/1995 s 4(d)*	*1.7.1995*
s 90C(3)	*amended by 70/1981 s 10*	*2.11.1981*
	amended by 49/1995 s 4(e)	*1.7.1995*
	amended by 34/2002 s 33(a), (b)	*1.8.2003*
s 90C(4)	*amended by 34/2002 s 33(a)*	*1.8.2003*
s 90C(5)	*amended by 49/1995 s 4(f)*	*1.7.1995*
s 90C(6)	*substituted by 14/1994 s 9(b)*	*1.9.1994*
	amended by 49/1995 s 4(g)	*1.7.1995*
	substituted by 82/1996 s 114	*1.7.1997*
s 90C(7)	*amended by 49/1995 s 4(h)*	*1.7.1995*
	deleted by 82/1996 s 114	*1.7.1997*
s 90C(8)	*amended by 71/1992 s 3(1) (Sch 6)*	*1.3.1993*
	amended by 14/1994 s 9(c), (d)	*1.9.1994*
	amended by 49/1995 s 4(i)	*1.7.1995*
	deleted by 82/1996 s 114	*1.7.1997*
s 90C(9)	*deleted by 100/1986 s 15*	*18.12.1986*
s 90D		
s 90D(a1)	*inserted by 49/1995 s 5(a)*	*1.7.1995*
s 90D(1)	*amended by 49/1995 s 5(b)*	*1.7.1995*
	amended by 35/2002 s 24(a)	*28.11.2002*
s 90D(2)	*amended by 49/1995 s 5(c)*	*1.7.1995*
	amended by 35/2002 s 24(b)	*28.11.2002*
s 90D(3)	*substituted by 88/1992 s 32*	*14.12.1992*
	substituted by 14/1994 s 10(a)	*1.9.1994*
	amended by 49/1995 s 5(d)	*1.7.1995*
	substituted by 82/1996 s 115	*1.7.1997*
s 90D(4)	*substituted by 88/1992 s 32*	*14.12.1992*
	amended by 49/1995 s 5(e)	*1.7.1995*
	deleted by 82/1996 s 115	*1.7.1997*

s 90D(5)	*inserted by 88/1992 s 32*	*14.12.1992*
	deleted by 82/1996 s 115	*1.7.1997*
s 90D(6)	*inserted by 88/1992 s 32*	*14.12.1992*
	amended by 14/1994 s 10(b)	*1.9.1994*
	deleted by 82/1996 s 115	*1.7.1997*
s 90D(7) and (8)	*inserted by 88/1992 s 32*	*14.12.1992*
	deleted by 82/1996 s 115	*1.7.1997*
s 90E		
s 90E(1)	*amended by 14/1994 s 11*	*1.9.1994*
	amended by 49/1995 s 6(a)	*1.7.1995*
	amended by 34/2002 s 34(a)	*1.8.2003*
s 90E(2)	*substituted by 88/1992 s 33*	*14.12.1992*
	amended by 49/1995 s 6(b)	*1.7.1995*
	amended by 82/1996 s 116	*1.7.1997*
s 90E(3)	*amended by 36/1990 s 6*	*24.5.1990*
	substituted by 34/2002 s 34(b)	*1.8.2003*
s 90F	*amended by 49/1995 s 7*	*1.7.1995*
	amended by 34/2002 s 35	*1.8.2003*
s 90G	*inserted by 8/1986 s 6*	*13.3.1986*
s 90G(1)		
broker	*amended by 52/1989 s 9(c)*	*21.9.1989*
financial product	*marketable security amended by 23/2001 s 114*	*15.7.2001*
	marketable security renamed financial product by 34/2002 s 36(a)	*1.8.2003*
jobber	*deleted by 52/1989 s 9(a)*	*21.9.1989*
marketable security—see financial product		
market maker	*inserted by 52/1989 s 9(a)*	*21.9.1989*
relevant transaction	*amended by 34/2002 s 36(a)*	*1.8.2003*
the U.K. Stock Exchange	*deleted by 52/1989 s 9(b)*	*21.9.1989*
the U.K. and Ireland Stock Exchange	*inserted by 52/1989 s 9(b)*	*21.9.1989*
s 90G(3)	*amended by 34/2002 s 36(a)*	*1.8.2003*
s 90G(5)	*substituted by 88/1992 s 34*	*14.12.1992*
	substituted by 82/1996 s 117(a)	*1.7.1997*
s 90G(5a) and (5b)	*inserted by 88/1992 s 34*	*14.12.1992*
	deleted by 82/1996 s 117(a)	*1.7.1997*
s 90G(6)	*amended by 100/1986 s 16(a), (b)*	*1.2.1987*
	amended by 52/1989 s 9(c)—(f)	*21.9.1989*
	amended by 49/1995 s 8	*1.7.1995*

	amended by 34/2002 s 36(b)—(d)	*1.8.2003*
s 90G(7)	*amended by 100/1986 s 16(c), (d)*	*1.2.1987*
	amended by 52/1989 s 9(c), (g)	*21.9.1989*
	amended by 34/2002 s 36(b)	*1.8.2003*
s 90G(8)	*substituted by 100/1986 s 16(e)*	*18.12.1986*
	deleted by 82/1996 s 117(b)	*1.7.1997*
Pt 3A Div 3	*inserted by 14/1994 s 12*	*1.9.1994*
	amended by 83/1994 s 7	*8.12.1994*
	amended by 18/1996 s 8	*24.4.1996*
	amended by 82/1996 ss 118, 119	*1.7.1997*
	substituted by 34/2002 s 37	*1.8.2003*
Pt 3A Div 4	*inserted by 14/1994 s 12*	*1.9.1994*
	amended by 82/1996 ss 120, 121	*1.7.1997*
	substituted by 34/2002 s 37	*1.8.2003*
Pt 3A Div 5	*inserted by 83/1994 s 8*	*8.12.1994*
s 90T	*amended by 23/2001 s 115*	*15.7.2001*
	amended by 34/2002 s 38	*1.8.2003*
s 90U	*amended by 34/2002 s 39*	*1.8.2003*
s 90V		
s 90V(1)	*amended by 34/2002 s 40*	*1.8.2003*
s 90V(3)	*inserted by 80/2000 s 18*	*14.12.2000*
Pt 3A before deletion by 7/2017	*substituted by 38/2008 s 39*	*1.1.2009*
s 85		
s 85(1)	*s 85 amended and redesignated as s 85(1) by 26/2011 s 6(1), (2)*	*1.7.2011*
s 85(2)	*inserted by 26/2011 s 6(2)*	*1.7.2011*
Pt 3A	*deleted by 7/2017 s 135*	*15.3.2017*
Pt 4 before substitution by 26/2011	*inserted by 36/1990 s 7*	*24.5.1990*
	amended by 88/1992 ss 35—41	*14.12.1992*
	amended by 83/1994 s 9	*8.12.1994*
	amended by 18/1996 s 9	*24.4.1996*
	amended by 82/1996 ss 122—127	*1.7.1997*
	substituted by 80/2000 s 19	*14.12.2000*
s 91		
s 91(1)		
close personal relationship	*inserted by 43/2006 s 204(1)*	*1.6.2007*
executive officer	*amended by 23/2001 s 116(a)*	*15.7.2001*
land asset and local land asset	*substituted by 27/2006 s 4(1)*	*22.9.2006*
local primary production land asset	*inserted by 27/2006 s 4(1)*	*22.9.2006*

majority interest	*deleted by 27/2006 s 4(2)*	*22.9.2006*
primary production entity	*inserted by 27/2006 s 4(3)*	*22.9.2006*
private company	*substituted by 34/2002 s 41*	*1.8.2003*
relative	*amended by 43/2006 s 204(2)*	*1.6.2007*
significant interest	*inserted by 27/2006 s 4(4)*	*22.9.2006*
s 91(4)	*amended by 23/2001 s 116(b)*	*15.7.2001*
	amended by 43/2006 s 204(3)	*1.6.2007*
s 91A	*inserted by 27/2006 s 5*	*22.9.2006*
s 93		
s 93(1)	*amended by 27/2006 s 6(1), (2)*	*22.9.2006*
s 94		
s 94(1)	*amended by 27/2006 s 7(1)*	*22.9.2006*
s 94(2)	*amended by 27/2006 s 7(2)*	*22.9.2006*
s 94(5)	*inserted by 27/2006 s 7(3)*	*22.9.2006*
s 95		
s 95(1)—(3)	*amended by 27/2006 s 8*	*22.9.2006*
ss 95A and 95B	*inserted by 27/2006 s 9*	*22.9.2006*
s 96		
s 96(1) and (2)	*amended by 27/2006 s 10*	*22.9.2006*
s 97		
s 97(1)	*amended by 27/2006 s 11(1)*	*22.9.2006*
s 97(2)	*amended by 34/2002 s 42*	*1.8.2003*
s 97(3) and (4)	*amended by 27/2006 s 11(1)*	*22.9.2006*
s 97(5)	*amended by 34/2002 s 42*	*1.8.2003*
	amended by 27/2006 s 11(1)—(3)	*22.9.2006*
s 98		
s 98(1)	*amended by 27/2006 s 12(1), (2)*	*22.9.2006*
s 98(1a)	*inserted by 27/2006 s 12(3)*	*22.9.2006*
s 98(2)	*amended by 27/2006 s 12(1)*	*22.9.2006*
s 101		
s 101(2)	*substituted by 27/2001 s 13*	*26.7.2001*
	amended by 34/2002 s 43	*1.8.2003*
s 102		
s 102(1)—(3)	*amended by 27/2006 s 13*	*22.9.2006*
Pt 4	substituted by 26/2011 s 7	1.7.2011
s 91		
s 91(1)		
goods	*amended by 41/2015 s 36(1)—(3)*	*18.6.2015*
	deleted by 57/2016 s 96(1)	*1.7.2016*
interest in land	*deleted by 41/2015 s 36(4)*	*18.6.2015*
private unit trust scheme	amended by 41/2015 s 20	1.7.2011

South Australian goods	*deleted by 57/2016 s 96(2)*	*1.7.2016*
s 91(11) and (12)	*deleted by 57/2016 s 96(3)*	*1.7.2016*
s 92		
s 92(1)	amended by 41/2015 s 37(1)	18.6.2015
s 92(2)	amended by 41/2015 s 37(2)	18.6.2015
s 98	amended by 41/2015 s 52	1.7.2018
s 99		
s 99(1)	*deleted by 57/2016 s 97(1)*	*1.7.2016*
s 99(2)	amended by 57/2016 s 97(2), (3)	1.7.2016
s 99(3)	amended by 57/2016 s 97(4)	1.7.2016
s 99(4)	amended by 57/2016 s 97(5)	1.7.2016
s 102		
s 102(2)	*deleted by 41/2015 s 21*	*18.6.2015*
s 102A		
s 102A(1)	amended by 57/2016 s 98(1)	1.7.2016
s 102A(3)	*deleted by 57/2016 s 98(2)*	*1.7.2016*
s 102A(7)	substituted by 57/2016 s 98(3)	1.7.2016
s 102A(8) and (9)	*deleted by 57/2016 s 98(3)*	*1.7.2016*
s 102AB	inserted by 55/2017 s 5	12.12.2017
s 102AB(9)	**substituted by 10/2026 s 7**	**15.9.2026**
s 102AB(9a)—(9f)	**inserted by 10/2026 s 7**	**15.9.2026**
s 102B		
s 102B(1)	amended by 41/2015 s 22	18.6.2015
s 102B(2)	(c)(v) deleted by 57/2016 s 99	1.7.2016
s 102F		
s 102F(3)	*deleted by 57/2016 s 100*	*1.7.2016*
s 102G		
s 102G(3) and (4)	*deleted by 41/2015 s 23*	*18.6.2015*
s 102GA	inserted by 57/2016 s 101	1.7.2016
Pt 4AA	inserted by 41/2015 s 24	18.6.2015
Pt 4A	inserted by 24/2009 s 15	4.6.2009
Pt 4A Divs 1 and 2	*deleted by 7/2017 s 136*	*15.3.2017*
Pt 4A Div 3	inserted by 41/2015 s 38	18.6.2015
heading	amended by 57/2016 s 102	1.7.2016
s 104A	*deleted by 57/2016 s 103*	*1.7.2016*
s 104B		
s 104B(1)	substituted by 57/2016 s 104(1)	1.7.2016
s 104B(2)	*amended by 57/2016 s 104(2), (3)*	*1.7.2016*
	amended by 7/2017 s 137	*15.3.2017*
	expired: s 104B(3)—omitted under Legislation Revision and Publication Act 2002	*(1.7.2018)*
s 104B(4) and (5)	*deleted by 57/2016 s 104(4)*	*1.7.2016*

s 104C		
s 104C(1)	amended by 57/2016 s 105(1)	1.7.2016
s 104C(2)	amended by 57/2016 s 105(2), (3)	1.7.2016
s 104D	amended by 57/2016 s 106(1), (2)	1.7.2016
s 104EA	inserted by 57/2016 s 107	1.7.2016
Pt 4A Div 4	*inserted by 41/2015 s 38*	*18.6.2015*
	deleted by 7/2017 s 138	*15.3.2017*
Pt 4A Div 5	*inserted by 41/2015 s 38*	*18.6.2015*
	deleted by 7/2017 s 138	*15.3.2017*
Pt 4A Div 6	inserted by 41/2015 s 53	1.7.2018
s 105A		
s 105A(1)	**substituted by 10/2026 s 8**	**15.9.2026**
s 105A(2)	***deleted by 10/2026 s 8***	***15.9.2026***
Pt 5		
s 106		
s 106(1)	s 106 amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
	s 106 redesignated as s 106(1) by 82/1996 s 128	1.7.1997
s 106(2)	inserted by 82/1996 s 128	1.7.1997
s 106(3)	inserted by 38/2008 s 40	1.1.2009
s 106A before deletion by 38/2008		
s 106A(1)	*amended by 70/1981 s 11(a)*	*2.11.1981*
	amended by 83/1994 s 10(a)	*8.12.1994*
	amended by 34/2002 s 44(a), (b)	*1.8.2003*
s 106A(1a)	*inserted by 70/1981 s 11(b)*	*2.11.1981*
	amended by 35/2002 s 25	*28.11.2002*
	amended by 34/2002 s 44(c)	*1.8.2003*
s 106A(1b)	*inserted by 70/1981 s 11(b)*	*2.11.1981*
s 106A(2)	*amended by 14/1994 s 13*	*1.9.1994*
	amended by 83/1994 s 10(b)	*8.12.1994*
	amended by 34/2002 s 44(d)—(f)	*1.8.2003*
s 106A(3)	*amended by 83/1994 s 10(c)*	*8.12.1994*
	amended by 82/1996 s 129(a)	*1.7.1997*
	amended by 34/2002 s 44(g)	*1.8.2003*
s 106A(4)	*substituted by 83/1994 s 10(d)*	*8.12.1994*
	amended by 82/1996 s 129(b)	*1.7.1997*
s 106A(5)	*amended by 83/1994 s 10(e)*	*8.12.1994*
	amended by 34/2002 s 44(h), (i)	*1.8.2003*
s 106A	*deleted by 38/2008 s 41*	*1.1.2009*
s 107	substituted by 14/1994 s 14	1.9.1994
	deleted by 82/1996 s 130	1.7.1997
	inserted by 35/2002 s 26	28.11.2002

s 107(3)	amended by 24/2009 s 16	4.6.2009
s 108		
s 108(1)	amended by 59/1994 Sch 2	1.1.1995
	amended by 44/2006 s 59	18.1.2007
s 109	*amended by 88/1992 s 42*	*14.12.1992*
	deleted by 38/2008 s 42	*1.1.2009*
s 109	inserted by 41/2015 s 39	18.6.2015
s 110	*deleted by 88/1992 s 43*	*14.12.1992*
s 110A	*amended by 100/1986 s 17*	*18.12.1986*
	deleted by 82/1996 s 131	*1.7.1997*
s 111	amended by 82/1996 s 132	1.7.1997
s 112		
s 112(1)	amended by 74/1991 s 13(a)	12.12.1991
	substituted by 38/2008 s 43(1)	1.1.2009
s 112(2)	*inserted by 74/1991 s 13(b)*	*12.12.1991*
	deleted by 38/2008 s 43(1)	*1.1.2009*
s 112(2)	s 112(5) amended and redesignated as s 112(2) by 38/2008 s 43(2)—(4)	1.1.2009
s 112(3) and (4)	*deleted by 38/2008 s 43(1)*	*1.1.2009*
s 112(5)—see s 112(2)		
s 113	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
s 114	inserted by 27/1978 s 8	30.3.1978
Sch 1	deleted in pursuance of the *Acts Republication Act 1967* as its function is now exhausted	1.11.1984
	inserted by 41/1999 s 22	1.12.1998
cl 2	inserted by 24/2009 s 17	4.6.2009
Sch 2	heading substituted by 44/2003 s 3(1) (Sch 1)	24.11.2003
note	*deleted by 42/2023 s 8*	*15.5.2023*
Pt 1	heading inserted by 44/2003 s 3(1) (Sch 1)	24.11.2003
AGREEMENT or any MEMORANDUM	*amended by 42/1992 s 6(a)*	*1.9.1992*
	deleted by 88/1992 s 44(a)	*14.12.1992*
AFFIDAVIT OR DECLARATION	*amended by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
	deleted by 81/1985 s 11(a)	*5.8.1985*
cl 1 before deletion by 10/11	*ANNUAL LICENCE amended by 27/1978 s 9(a)—(d)*	*uncommenced—not incorporated*
	ANNUAL LICENCE amended by 65/1983 s 3	*1.1.1984*
	ANNUAL LICENCE amended by 8/1986 s 7(a)	*13.3.1986*
	ANNUAL LICENCE amended by 100/1986 s 18(a), (b)	*18.12.1986*
	ANNUAL LICENCE amended by 47/1990 s 5(1)(a), (b), (d),(c)	*1.7.1990*

	ANNUAL LICENCE paragraph (1) deleted by 47/1990 s 5(1)(c)	*1.7.1990*
	ANNUAL LICENCE amended by 82/1996 s 133	*1.7.1997*
	ANNUAL LICENCE amended by 36/1998 s 3(a)	*1.6.1998*
	ANNUAL LICENCE amended and redesignated as cl 1 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
cl 1(3)		
Exemption No 2	*amended by 41/1999 s 23(a)*	*1.12.1998*
Exemption No 3	*inserted by 111/1980 s 15(a)*	*6.11.1980*
	substituted by 100/1986 s 18(c)	*18.12.1986*
Exemption No 4	*inserted by 111/1980 s 15(a)*	*6.11.1980*
Exemption Nos 5 and 6	*inserted by 81/1985 s 11(b)*	*5.8.1985*
Exemption No 7	*inserted by 8/1986 s 7(b)*	*13.3.1986*
Exemption No 8	*inserted by 100/1986 s 18(d)*	*18.12.1986*
cl 1	*deleted by 10/2011 s 5(1)*	*1.5.2011*
cl 2	APPLICATION to Register a Motor Vehicle amended by 64/1989 s 4(a), (b)	28.3.1990
	APPLICATION to Register a Motor Vehicle amended by 31/1994 s 9(a)	30.5.1994
	APPLICATION to Register a Motor Vehicle amended and redesignated as cl 2 by 44/2003 s 3(1) (Sch 1)	24.11.2003
cl 2(1)	amended by 28/2005 s 15(1)	1.7.2006
cl 2(2)		
Exemption No 2	amended by 100/1986 s 18(e)	18.12.1986
Exemption No 4	substituted by 64/1989 s 4(c)	28.3.1990
	substituted by 30/1996 s 43(a)	1.7.1996
Exemption No 5A	*inserted by 8/1986 s 7(c)*	*13.3.1986*
	deleted by 38/2008 s 44(1)	*1.1.2009*
Exemption No 6	substituted by 41/2004 s 10(1)	24.2.2005
Exemption No 10	substituted by 83/1994 s 12 (Sch)	8.12.1994
	amended by 41/2004 s 10(2)	24.2.2005
Exemption No 10A	inserted by 76/1994 s 7(a)	2.3.1995
	substituted by 77/1995 s 17(a)	1.7.1996
	substituted by 30/1996 s 43(b)	1.7.1996
Exemption No 10B	*inserted by 77/1995 s 17(a)*	*1.7.1996*
	deleted by 30/1996 s 43(b)	*1.7.1996*

Exemption No 11	substituted by 41/2004 s 10(3)	24.2.2005
Exemption No 11A	*inserted by 54/1991 s 5(a)*	*3.2.1992*
	deleted by 30/1996 s 43(c)	*1.7.1996*
Exemption No 12	amended by 19/1991 s 6(a)	18.4.1991
Exemption No 13	amended by 19/1991 s 6(b)	18.4.1991
Exemption No 14	amended by 19/1991 s 6(c)	18.4.1991
Exemption No 15	substituted by 19/1991 s 6(d)	18.4.1991
	amended by 72/1995 s 6(a)—(c)	23.11.1995
	(ab) deleted by 36/1998 s 3(b)	1.9.1998
	amended by 41/2004 s 10(4)	24.2.2005
Exemption No 16	substituted by 28/1977 s 5	28.7.1977
Exemption No 17	inserted by 139/1982	8.7.1982
	substituted by 81/1985 s 11(c)	5.8.1985
Exemption No 18	inserted by 31/1994 s 9(b)	30.5.1994
	amended by 41/2004 s 10(5)	24.2.2005
Exemption No 19	inserted by 28/2005 s 15(2)	1.7.2006
cl 2(3)	amended by 47/1990 s 5(2)	1.1.1991
	amended by 77/1995 s 17(b)	1.7.1996
	amended by 36/1998 s 3(c)	27.7.1998
	amended by 40/2013 Sch 1 cl 1(1), (2)	21.11.2013
Exemption No 20	inserted by 41/2015 s 48(1)	26.11.2015
Exemption No 21	inserted by 41/2015 s 48(1)	26.11.2015
cl 2(4)		
Exemption No 2	substituted by 64/1989 s 4(d)	28.3.1990
	substituted by 30/1996 s 43(d)	1.7.1996
Exemption No 3A	*inserted by 8/1986 s 7(d)*	*13.3.1986*
	deleted by 38/2008 s 44(2)	*1.1.2009*
Exemption No 5	substituted by 83/1994 s 12 (Sch)	8.12.1994
	amended by 41/2004 s 10(6)	24.2.2005
Exemption No 5A	inserted by 76/1994 s 7(b)	2.3.1995
	substituted by 77/1995 s 17(c)	1.7.1996

	substituted by 30/1996 s 43(e)	1.7.1996
Exemption No 5B	*inserted by 77/1995 s 17(c)*	*1.7.1996*
	deleted by 30/1996 s 43(e)	*1.7.1996*
Exemption No 6	substituted by 41/2004 s 10(7)	24.2.2005
Exemption No 6A	*inserted by 54/1991 s 5(b)*	*3.2.1992*
	deleted by 30/1996 s 43(f)	*1.7.1996*
Exemption No 8	amended by 89/1978 s 3	18.1.1979
	(c) deleted by 89/1978 s 3	18.1.1979
	amended by 84/2009 s 333	1.2.2010
Exemption No 9	inserted by 41/2015 s 48(2)	26.11.2015
Exemption No 10	inserted by 41/2015 s 48(2)	26.11.2015
BANK NOTE	*deleted by 111/1980 s 15(b)*	*6.11.1980*
BILL OF EXCHANGE payable on demand...	*amended by 70/1981 s 12(a)*	*2.11.1981*
	substituted by 89/1983 s 10(a)	*1.1.1984*
	substituted by 19/1991 s 6(e)	*18.4.1991*
	deleted by 82/1997 s 7(a)	*1.1.1998*
BILL OF EXCHANGE, being a cheque...	*inserted by 89/1983 s 10(a)*	*1.1.1984*
	amended by 50/1984 s 3(1) (Sch 6)	*1.11.1984*
	deleted by 82/1997 s 7(a)	*1.1.1998*
BILL OF EXCHANGE, being a payment order	*inserted by 19/1991 s 6(f)*	*18.4.1991*
	deleted by 82/1997 s 7(a)	*1.1.1998*
BILL OF EXCHANGE and PROMISSORY NOTE drawn or made...	*amended by 70/1981 s 12(b)*	*2.11.1981*
	deleted by 82/1997 s 7(a)	*1.1.1998*
BILL OF EXCHANGE and PROMISSORY NOTE (not being a bill or note...	*deleted by 82/1997 s 7(a)*	*1.1.1998*

BILL OF EXCHANGE and PROMISSORY NOTE of any other kind (except a bank note)	*amended by 19/1991 s 6(g)*	*18.4.1991*
	amended by 83/1994 s 12 (Sch)	*8.12.1994*
	deleted by 82/1997 s 7(a)	*1.1.1998*
BILL OF LADING OR SHIPPING NOTE	*deleted by 81/1985 s 11(d)*	*5.8.1985*
CONTRACT NOTE (not otherwise charged)	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
CONTRACT NOTE	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
CONTRACT	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
cl 3	CONVEYANCE or TRANSFER amended by 101/1976 s 7	16.12.1976
	CONVEYANCE or TRANSFER amended by 111/1980 s 15(c), (d)	6.11.1980
	CONVEYANCE or TRANSFER amended by 95/1982 s 17(a)—(d)	23.12.1982
	CONVEYANCE or TRANSFER (ab) deleted by 89/1983 s 10(b)	1.1.1984
	CONVEYANCE or TRANSFER amended by 89/1983 s 10(c)	1.1.1984
	CONVEYANCE or TRANSFER amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
	CONVEYANCE or TRANSFER amended by 81/1985 s 11(e), (g)	5.8.1985
	CONVEYANCE or TRANSFER (aab) deleted by 81/1985 s 11(f)	5.8.1985
	CONVEYANCE or TRANSFER amended by 8/1986 s 7(e)	13.3.1986
	CONVEYANCE or TRANSFER amended by 42/1992 s 6(b)	1.9.1992
	CONVEYANCE or TRANSFER amended by 88/1992 s 44(b), (c)	14.12.1992
	CONVEYANCE or TRANSFER amended by 49/1995 s 9(a)	1.7.1995
	CONVEYANCE or TRANSFER amended by 40/1999 s 2(a)	5.8.1999
	CONVEYANCE or TRANSFER amended by 15/2002 s 7(a)	5.9.2002
	CONVEYANCE or TRANSFER amended by 34/2002 s 45(a), (b)	1.8.2003
	CONVEYANCE or TRANSFER amended and redesignated as cl 3 by 44/2003 s 3(1) (Sch 1)	24.11.2003

cl 3(1)	amended by 38/2008 s 44(3)	1.1.2009
	amended by 7/2017 s 139(1), (3)	15.3.2017
	(a) deleted by 7/2017 s 139(2)	15.3.2017
cl 3(2)		
Exemption No 1	substituted by 81/1985 s 11(h)	5.8.1985
	substituted by 80/2000 s 20(a)	14.12.2000
Exemption No 2	inserted by 81/1985 s 11(h)	5.8.1985
	amended by 34/2002 s 45(c)	1.8.2003
	amended by 41/2004 s 10(8)	4.11.2004
Exemption No 3	*inserted by 100/1986 s 18(f)*	*18.12.1986*
	amended by 34/2002 s 45(d)	*1.8.2003*
	deleted by 38/2008 s 44(4)	*1.1.2009*
Exemption No 3	inserted by 7/2017 s 139(4)	15.3.2017
Exemption No 4	inserted by 100/1986 s 18(f)	18.12.1986
	amended by 83/1994 s 12 (Sch)	8.12.1994
	amended by 38/2008 s 44(5)	1.1.2009
Exemption No 5	inserted by 100/1986 s 18(f)	18.12.1986
	substituted by 83/1994 s 12 (Sch)	8.12.1994
	amended by 38/2008 s 44(6)	1.1.2009
	amended by 58/2009 s 42(1)	1.1.2010
cl 4 before deletion by 7/2017	*CONVEYANCE operating substituted by 101/1976 s 8*	*16.12.1976*
	CONVEYANCE operating amended by 81/1985 s 11(i)	*5.8.1985*
	CONVEYANCE operating amended by 36/1990 s 8	*24.5.1990*
	CONVEYANCE operating amended by 88/1992 s 44(d), (e)	*14.12.1992*
	CONVEYANCE operating amended by 14/1994 s 15(a)	*1.9.1994*
	CONVEYANCE operating amended by 49/1995 s 9(b)	*1.7.1995*
	CONVEYANCE operating amended by 42/1997 s 4	*17.7.1997*
	CONVEYANCE operating amended by 40/1999 s 2(b)	*5.8.1999*
	CONVEYANCE operating amended by 15/2002 s 7(b)	*5.9.2002*
	CONVEYANCE operating amended by 34/2002 s 45(e)	*1.8.2003*
	CONVEYANCE operating amended and redesignated as cl 4 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*

cl 4(1)	*amended by 38/2008 s 44(7)*	*1.1.2009*
	(aa) deleted by 38/2008 s 44(7)	*1.1.2009*
cl 4(2)		
Exemption No 2	*inserted by 81/1985 s 11(j)*	*5.8.1985*
	substituted by 80/2000 s 20(b)	*14.12.2000*
Exemption No 3	*inserted by 100/1986 s 18(g)*	*18.12.1986*
	amended by 34/2002 s 45(f)	*1.8.2003*
	deleted by 38/2008 s 44(8)	*1.1.2009*
Exemption No 4	*inserted by 100/1986 s 18(g)*	*18.12.1986*
	amended by 83/1994 s 12 (Sch)	*8.12.1994*
	amended by 38/2008 s 44(9)	*1.1.2009*
Exemption No 5	*inserted by 100/1986 s 18(g)*	*18.12.1986*
	substituted by 83/1994 s 12 (Sch)	*8.12.1994*
	amended by 38/2008 s 44(10)	*1.1.2009*
	amended by 58/2009 s 42(2)	*1.1.2010*
cl 4	*deleted by 7/2017 s 139(5)*	*15.3.2017*
cl 5	*CONVEYANCE for the partition amended by 95/1982 s 17(e)*	*23.12.1982*
	CONVEYANCE for the partition amended by 42/1992 s 6(c)	*1.9.1992*
	CONVEYANCE for the partition redesignated as cl 5 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
	deleted by 28/2005 s 15(3)	*1.7.2006*
cl 6	*CONVEYANCE for effectuating amended by 111/1980 s 15(e)*	*6.11.1980*
	CONVEYANCE for effectuating amended by 42/1992 s 6(d)	*1.9.1992*
	CONVEYANCE for effectuating redesignated as cl 6 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
	deleted by 28/2005 s 15(3)	*1.7.2006*
CONVEYANCE to which s 71D applies	*inserted by 111/1980 s 15(f)*	*6.11.1980*
	deleted by 19/1991 s 6(h)	*18.4.1991*
cl 7	*CONVEYANCE of any other kind amended by 42/1992 s 6(e)*	*1.9.1992*
	CONVEYANCE of any other kind redesignated as cl 7 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
	deleted by 28/2005 s 15(3)	*1.7.2006*
cl 8	*DEED substituted by 42/1992 s 6(f)*	*1.9.1992*
	DEED redesignated as cl 8 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
	deleted by 28/2005 s 15(2)	*1.7.2006*
DOCUMENT or other INSTRUMENT	*deleted by 95/1982 s 17(f)*	*23.12.1982*

INSTALMENT PURCHASE AGREEMENT	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
cl 9 before deletion by 28/2005	*INSTRUMENT amended by 42/1992 s 6(g)*	*1.9.1992*
	INSTRUMENT redesignated as cl 9 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
cl 9	*deleted by 28/2005 s 15(3)*	*1.7.2006*
LEASE (not being a lease...)	*amended by 111/1980 s 15(g)*	*6.11.1980*
	amended by 81/1985 s 11(k)	*5.8.1985*
	deleted by 72/1995 s 6(d)	*23.11.1995*
cl 10 before deletion by 24/2009	*LEASE or AGREEMENT FOR LEASE inserted by 72/1995 s 6(d)*	*23.11.1995*
	amended and redesignated as cl 10 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
cl 10(2)		
Exemption No 1	*substituted by 27/2001 s 14*	*1.1.2002*
LEASE made subsequently...	*deleted by 72/1995 s 6(e)*	*23.11.1995*
LETTER OF ALLOTMENT	*deleted by 81/1985 s 11(l)*	*5.8.1985*
cl 10	*deleted by 24/2009 18(1)*	*4.6.2009*
cl 11 before deletion by 7/2017	*may be repealed by proclamation: s 82A*	
	MORTGAGE amended by 101/1976 s 9	*16.12.1976*
	MORTGAGE amended by 88/1992 s 44(f)(i)	*14.12.1992*
	MORTGAGE amended by 31/2003 s 13	*1.10.2003*
	MORTGAGE amended and redesignated as cl 11 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
cl 11(1)	*amended by 28/2005 s 12(1)*	*1.7.2005*
	(a)(iii) deleted by 28/2005 s 12(1)	*1.7.2005*
	amended by 28/2005 s 17	*1.7.2007*
	amended by 28/2005 s 20	*1.7.2008*
cl 11(2)		
Exemption Nos 2a and 2b	*inserted by 28/2005 s 12(2)*	*1.7.2005*
Exemption No 3	*inserted by 88/1992 s 44(f)(ii)*	*14.12.1992*
	amended by 23/2001 s 117(a)	*15.7.2001*
Exemption No 4	*inserted by 72/1995 s 6(f)*	*23.11.1995*
cl 11(3) and (4)	*inserted by 28/2005 s 12(3)*	*1.7.2005*
cl 11	*deleted by 7/2017 s 139(6)*	*15.3.2017*
POWER OF ATTORNEY	*deleted by 42/1992 s 6(h)*	*1.9.1992*
RECEIPTS	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*

cl 12 before deletion by 10/2011	*RETURN lodged with the Commissioner by a company redesignated as cl 12 by 44/2003 s 3(1) (Sch 1)*	*24.11.2003*
cl 12	*deleted by 10/2011 s 5(2)*	*1.5.2011*
cl 13 before deletion by 24/2009	*RETURN lodged with the Commissioner by a financial institution under s 44 inserted by 82/1997 s 7(b)*	*1.1.1998*
	RETURN lodged with the Commissioner by a financial institution under s 44 amended by 41/1999 s 23(b)	*1.12.1998*
	RETURN lodged with the Commissioner by a financial institution under s 44 amended and redesignated as cl 13 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
cl 13(2)		
Exemption No 1	*amended by 41/1999 s 23(c), (d)*	*1.12.1998*
Exemption No 2	*amended by 41/1999 s 23(e)*	*1.12.1998*
Exemption No 3	*amended by 41/1999 s 23(f), (g)*	*1.12.1998*
cl 13	*deleted by 24/2009 s 18(2)*	*4.6.2009*
cl 14 before deletion by 38/2008	*RETURN lodged with the Commissioner by a dealer amended by 111/1980 s 15(h)*	*6.11.1980*
	RETURN lodged with the Commissioner by a dealer amended by 42/1992 s 6(i)	*1.9.1992*
	RETURN lodged with the Commissioner by a dealer amended by 49/1995 s 9(c), (d)	*1.7.1995*
	RETURN lodged with the Commissioner by a dealer amended by 34/2002 s 44(g)	*1.8.2003*
	RETURN lodged with the Commissioner by a dealer amended and redesignated as cl 14 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
cl 14(2)		
Exemption No 1	*amended by 100/1986 s 18(h)*	*1.2.1987*
	substituted by 34/2002 s 45(h)	*1.8.2003*
Exemption No 2	*amended by 100/1986 s 18(i)*	*1.2.1987*
	substituted by 34/2002 s 45(h)	*1.8.2003*
cl 14	*deleted by 38/2008 s 44(11)*	*1.1.2009*
cl 15 before deletion by 38/2008	*RETURN under s 90G inserted by 8/1986 s 7(f)*	*13.3.1986*
	RETURN under s 90G substituted by 42/1992 s 6(j)	*1.9.1992*
	RETURN under s 90G amended by 49/1995 s 9(e)	*1.7.1995*
	RETURN under s 90G amended by 34/2002 s 45(i)	*1.8.2003*
	RETURN under s 90G redesignated as cl 15 by 44/2003 s 3(1) (Sch 1)	*24.11.2003*
cl 15	*deleted by 38/2008 s 44(11)*	*1.1.2009*

TOTALIZATOR	*deleted by 104/1976 s 4(2) (Sch 2)*	*1.1.1977*
TOTALIZATOR AGENCY BOARD	*deleted by 104/1976 s 4(2) (Sch 2)*	*1.1.1977*
Pt 2	heading inserted by 44/2003 s 3(1) (Sch 1)	24.11.2003
cl 16	GENERAL EXEMPTIONS FROM ALL STAMP DUTIES amended and redesignated as cl 16 by 44/2003 s 3(1) (Sch 1)	24.11.2003
Exemption No 1	substituted by 111/1980 s 15(i)	6.11.1980
Exemption No 1A	inserted by 88/1992 s 44(g)	14.12.1992
Exemption No 6	substituted by 101/1976 s 10	16.12.1976
	substituted by 30/1982 s 4	19.8.1982
	substituted by 95/1982 s 17(g)	23.12.1982
Exemption No 13	substituted by 42/1992 s 6(k)	1.9.1992
Exemption No 13C	*inserted by 8/1986 s 7(g)*	*13.3.1986*
	deleted by 38/2008 s 44(12)	*1.1.2009*
Exemption No 14	*deleted by 38/2008 s 44(12)*	*1.1.2009*
Exemption Nos 14A and 14B	*deleted by 50/1984 s 3(1) (Sch 6)*	*1.11.1984*
Exemption No 19	substituted by 14/1994 s 15(b)	1.9.1994
	amended by 34/2002 s 45(j)	1.8.2003
Exemption No 20	amended by 14/1994 s 15(c)	1.9.1994
	amended by 34/2002 s 45(k)	1.8.2003
Exemption No 20A	*inserted by 11/1999 s 4*	*18.3.1999*
	amended by 23/2001 s 117(b)	*15.7.2001*
	deleted by 38/2008 s 44(13)	*1.1.2009*
Exemption No 21	amended by 14/1994 s 15(c)	1.9.1994
	amended by 34/2002 s 45(l)	1.8.2003
Exemption No 22	*inserted by 83/1994 s 11*	*8.12.1994*
	amended by 18/1996 s 10(a)	*24.4.1996*
	amended by 23/2001 s 117(c)	*15.7.2001*
	amended by 34/2002 s 45(m)	*1.8.2003*
	deleted by 38/2008 s 44(14)	*1.1.2009*
Exemption No 23	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984

prescribed person	amended by 50/1984 s 3(1) (Sch 6)	1.11.1984
	amended by 46/2019 s 38(1), (2)	1.5.2020
Exemption No 24	*inserted by 52/1989 s 10*	*21.9.1989*
	substituted by 14/1994 s 15(d)	*1.9.1994*
	amended by 49/1995 s 9(f)	*1.7.1995*
	substituted by 34/2002 s 45(n)	*1.8.2003*
	deleted by 38/2008 s 44(15)	*1.1.2009*
Exemption No 24AA	*inserted by 18/1996 s 10(b)*	*24.4.1996*
	amended by 34/2002 s 45(o)	*1.8.2003*
	deleted by 38/2008 s 44(15)	*1.1.2009*
Exemption No 24A	*inserted by 14/1994 s 15(d)*	*1.9.1994*
	amended by 34/2002 s 45(p)	*1.8.2003*
	deleted by 38/2008 s 44(15)	*1.1.2009*
Exemption No 24B	inserted by 14/1994 s 15(d)	1.9.1994
	amended by 34/2002 s 45(q)	1.8.2003
Exemption No 24C	*inserted by 72/1995 s 6(g)*	*23.11.1995*
	amended by 34/2002 s 45(r)	*1.8.2003*
	deleted by 38/2008 s 44(16)	*1.1.2009*
Exemption No 24D	*inserted by 21/2000 s 28(d)*	*8.6.2000*
	amended by 34/2002 s 45(s)	*1.8.2003*
	deleted by 38/2008 s 44(16)	*1.1.2009*
Exemption No 25	inserted by 74/1991 s 14	12.12.1991
	amended by 58/2001 Sch 2 cl 6	1.1.2003
Exemption No 26	inserted by 80/2000 s 20(c)	14.12.2000
	substituted by 23/2008 s 4	26.6.2008
Exemption No 27	inserted by 28/2005 s 12(4)	1.7.2005
Exemption No 27A	inserted by 30/2023 Sch 2 cl 10	1.1.2025
Exemption Nos 28—30	inserted by 28/2005 s 15(4)	1.7.2006
Exemption Nos 31 and 32	inserted by 54/2012 s 36	1.7.2012
Exemption No 33	inserted by 57/2016 s 108	1.7.2016
Form A	*deleted by 72/1995 s 6(h)*	*23.11.1995*
Sch 3	*deleted by 47/1990 s 6*	*1.7.1990*

Sch 3	inserted by 2/2015 s 5	28.10.2013

Transitional etc provisions associated with Act or amendments

Stamp Duties Act Amendment Act 1988

9—Transitional provision

Section 71E of the principal Act applies in relation to transactions entered into on or after 7th December, 1987, but no offence arises under subsection (6)(a) of that section in relation to a transaction entered into before the date of assent to this Act if the required statement is lodged with the Commissioner within two months after assent.

Stamp Duties Act Amendment Act 1989

4—Application of Act

The amendments effected by this Act apply to conveyances lodged with the Commissioner of Stamps for stamping on or after 1 February, 1988.

Stamp Duties Act Amendment Act (No. 4) 1990

7—Transitional provisions

Where a company, person or firm of persons carried on general insurance business before the enactment of this Act, the company, person or firm—

(a) is required to lodge monthly returns only in relation to general insurance business carried on by it on or after 1 July, 1990; and

(b) will be taken to have complied with the requirements of section 36(1) of the principal Act, as amended by this Act, in relation to the period from 1 July, 1990, until the enactment of this Act if the monthly returns required in relation to that period are lodged with the Commissioner not later than the fifteenth day of the month commencing after the enactment of this Act.

Stamp Duties (Rates) Amendment Act 1992

7—Application of amendments

The amendments made by sections 5 and 6 of this Act apply to instruments executed on or after the commencement of this Act (with the effect that instruments executed before that commencement will be chargeable with duty as if those provisions had not been enacted).

Stamp Duties (Penalties, Reassessments and Securities) Amendment Act 1992

45—Transitional provision

(1) Subject to this section, the amendments made by this Act do not affect the amount of duty chargeable on an instrument executed, or a transaction completed, before the commencement of this Act.

(2) If—

(a) a mortgage executed before the commencement of this Act is extended or renewed after the commencement of this Act; or

(b) a liability that is secured by a mortgage executed before the commencement of this Act is incurred after the commencement of this Act (except a liability that accrues in respect of a liability that was incurred before the commencement of this Act, or a liability that takes effect in substitution for an earlier liability and does not-when incurred-exceed the amount of the earlier liability); or

(c) after the commencement of this Act the time for payment or repayment of a liability secured by a mortgage executed before the commencement of this Act is extended or deferred,

duty is chargeable under the principal Act as amended by this Act as if the mortgage were a new and separate instrument executed on the date of the extension or renewal, the date when the fresh liability was incurred, or the date when the time for payment or repayment of the liability was extended or deferred (as the case requires), but allowance must be made for duty paid on the mortgage before that date.

Stamp Duties (Concessions) Amendment Act 1994

10—Transitional provision

The amendments made by sections 5 and 6 of this Act apply in relation to rental business transacted on or after 1 June 1994.

Stamp Duties (Miscellaneous) Amendment Act 1996

11—Transitional provision

The amendments made by this Act do not affect the amount of duty chargeable on an instrument executed before the commencement of this Act.

Stamp Duties (Miscellaneous No. 2) Amendment Act 1997

8—Transitional provision

A bank is not required to pay duty on a cheque form or cheque under the principal Act as amended by this Act if duty has already been paid in relation to the cheque form or cheque under the repealed provisions of the principal Act.

Stamp Duties (Miscellaneous) Amendment Act 1998

4—Transitional provision

(1) The amendment made by section 3(a) of this Act does not apply in relation to—

(a) insurance premiums received or charged in account (whether directly or by agents) before 1 June 1998; or

(b) insurance premiums received or charged in account (whether directly or by agents) before 1 August 1998 relating to policies to be in force for 12 months or less commencing before 1 September 1998,

with the effect that those insurance premiums will be chargeable with duty as if section 3(a) had not been enacted.

(2) The amendment made by section 3(b) of this Act does not apply in relation to applications made before the commencement of section 3(b).

(3) The amendment made by section 3(c) of this Act does not apply in relation to applications where the term of the registration is to take effect before 1 September 1998, with the effect that those applications will be charged with duty as if section 3(c) had not been enacted.

Stamp Duties (Conveyance Rates) Amendment Act 1999

3—Application of amendments

(1) The amendments made by section 2 of this Act apply to instruments first lodged with the Commissioner of State Taxation for stamping on or after the commencement of this Act.

(2) However, if on application under this subsection the Commissioner of State Taxation is satisfied that an instrument lodged for stamping gives effect to a written agreement entered into before 27 May 1999, the amendments made by section 2 of this Act will not apply to the instrument (and the instrument will be chargeable with duty as if those amendments had not been enacted).

Commonwealth Places (Mirror Taxes Administration) (Modification of State Taxing Laws) Regulations 2000 (No. 8 of 2000)

4—Prescribed modification of State taxing laws (s. 7(1))

Each State taxing law is modified under section 7(1) of the Act by the addition of a provision to the following effect:

(1) "This State taxing law is to be read together with its corresponding applied law as a single body of law.".

(2) The principle in subregulation (1) is subject to any express exceptions and qualifications prescribed under the Act and the *Commonwealth Places (Mirror Taxes) Act 1998* of the Commonwealth.

Stamp Duties (Land Rich Entities and Redemption) Amendment Act 2000

21—Amendments relating to redemption to operate retrospectively and prospectively

(1) The MSP amendments operate both prospectively and retrospectively.

(2) However—

(a) the MSP amendments do not operate retrospectively in respect of an instrument or transaction made or occurring before the relevant date but on or after 30 September 1999; and

(b) the MSP amendments only operate to impose a liability in respect of an instrument or transaction made or occurring before 30 September 1999 if—

(i) no assessment of duty in respect of the instrument or transaction had been made before the relevant date; or

(ii) an assessment of duty in respect of the instrument or transaction had been made before the relevant date but—

- no objection to the assessment was made within 60 days after the date of the assessment; or

- an objection to the assessment was made and the objection was disallowed; and

(c) the MSP amendments do not validate the assessment of duty made in relation to the transaction that was the subject of the High Court's judgment in the case of MSP Nominees Pty Ltd and another v Commissioner of Stamps[1] or authorise a reassessment of duty in that case.

(3) In this section—

MSP amendments means the amendments made by sections 5, 6, 7 and 12 of this Act insofar as they are applicable to the redemption, cancellation or extinguishment of an interest in a unit trust scheme;

relevant date means the date of the introduction of the Bill for this Act into the Parliament.

Note—

1 (1999) 166 ALR 149.

Stamp Duties (Rental Business and Conveyance Rates) Amendment Act 2002

8—Application of amendments

(1) The amendments made by section 7 of this Act apply to instruments first lodged with the Commissioner of State Taxation for stamping on or after the commencement of that section.

(2) However, if on application under this subsection the Commissioner of State Taxation is satisfied that an instrument lodged for stamping gives effect to a written agreement entered into on or before 11 July 2002, the amendments made by section 7 of this Act will not apply to the instrument (and the instrument will be chargeable with duty as if those amendments had not been enacted).

Statutes Amendment (Stamp Duties and Other Measures) Act 2002

27—Transitional provision

The amendment made to the principal Act by section 21(c) of this Act does not apply in relation to stamp duty paid before the commencement of that section.

Stamp Duties (Gaming Machine Surcharge) Amendment Act 2002

4—Application of amendments

The amendments made by this Act do not apply to a transaction entered into before the commencement of this Act.

Statutes Amendment (Corporations—Financial Services Reform) Act 2002

46—Transitional provisions

(1) The Australian Stock Exchange Limited will, on the commencement of this section, be taken to be a registered market licensee under Part 3A of the principal Act without the need for an application under Division 4 of that Part (as enacted by this Act).

(2) The body registered by the Commissioner of State Taxation under Division 4 of Part 3A of the principal Act immediately before the commencement of this section will, on that commencement, be taken to be a registered CS facility licensee under Part 3A of the principal Act without the need for an application under Division 4 of that Part (as enacted by this Act).

Stamp Duties (Rental and Mortgage Duty) Amendment Act 2003, Sch—Transitional provision

1 Part 3 Division 2 of the *Stamp Duties Act 1923* (the Act) is to be read subject to the following qualification:

> An amount received under or in respect of a contract, agreement or arrangement entered into before 1 October 2003 is required to be included in a statement to be lodged under section 31F of the Act if (and only if) it was required to be brought into account for the calculation of rental duty under the relevant provisions of the Act, as in force immediately before 1 October 2003.

Stamp Duties (Land Rich Entities) Amendment Act 2006, Sch 1

1—Transitional provision

(1) The amendments made by this Act to the *Stamp Duties Act 1923* apply only in relation to transactions entered into after the commencement of this clause.

(2) Section 98(1) of the *Stamp Duties Act 1923*, as amended by this Act, applies to a transaction entered into after the commencement of this clause but before the day on which this Act is assented to by the Governor (the ***day of assent***) as if the period of 2 months referred to in that provision ends 2 months after the day of assent.

Statutes Amendment (Domestic Partners) Act 2006

205—Transitional provision

An amendment made by this Act to the *Stamp Duties Act 1923* applies only in relation to instruments executed after the commencement of the amendment.

Stamp Duties (Trusts) Amendment Act 2008, Sch 1

1—Transitional provision

The amendment made by section 3(2) of this Act to section 71 of the *Stamp Duties Act 1923* operates both prospectively and retrospectively.

Statutes Amendment (Budget 2008) Act 2008, Sch 1

1—Transitional provisions

(1) If—

(a) a person is entitled to a first home bonus grant under section 18B of the *First Home Owner Grant Act 2000*, as enacted by this Act (the ***relevant entitlement***); and

(b) the person has—

(i) in respect of a conveyance that relates to the land on which the home under that Act is situated or is to be built (as the case may be), received a benefit under section 71C of the *Stamp Duties Act 1923*; or

(ii) received a benefit constituted by an *ex gratia* payment by the State in order to provide for the first home bonus grant envisaged by this Act for the period between 5 June 2008 and the date of enactment of this Act,

the amount of the relevant entitlement will be reduced by the amount of the benefit provided under section 71C of the *Stamp Duties Act 1923* or by the amount of the *ex gratia* payment, or both (including so as to fully set off the amount of the relevant entitlement).

(2) If—

(a) a person has received a benefit constituted by an *ex gratia* payment by the State in order to provide for the first home bonus grant envisaged by this Act for the period between 5 June 2008 and the date of the enactment of this Act; and

(b) the person has also, in respect of a conveyance that relates to the land on which the home that is relevant to the *ex gratia* payment is situated, or is to be built, (as the case may be), received a benefit under section 71C of the *Stamp Duties Act 1923* (the ***relevant benefit***),

the Commissioner of State Taxation may recover the amount of the relevant benefit from any person who claimed that benefit as a debt due to the Crown.

(3) If—

(a) a person has received a benefit under section 71C of the *Stamp Duties Act 1923* (the ***relevant benefit***); and

(b) the conveyance on which the benefit is based falls within the ambit of subsection (8) of section 71C of the *Stamp Duties Act 1923* (as enacted by this Act),

the Commissioner of State Taxation may recover the amount of the relevant benefit from any person who claimed that benefit as a debt due to the Crown.

(4) To avoid doubt, any set off or right of recovery under this clause extends to a benefit obtained before the commencement of this clause.

Stamp Duties (Insurance) Amendment Act 2011, Sch 1

1—Transitional provision

(1) An insurer that is licensed under Part 3 Division 3 of the *Stamp Duties Act 1923* immediately before the repeal of that Division by section 4 of this Act will be taken to be registered for the purposes of Part 3 Division 3 of the Act as inserted by that section.

(2) In this clause—

insurer has the same meaning as in the *Stamp Duties Act 1923* (as amended by this Act).

Statutes Amendment (Land Holding Entities and Tax Avoidance Schemes) Act 2011

8—Transitional provision

(1) In this section—

new Part 4 means Part 4 inserted into the principal Act by this Part;

old Part 4 means Part 4 of the principal Act as in force immediately before the commencement of this Act;

principal Act means the *Stamp Duties Act 1923*.

(2) Unless the contrary intention appears, a term used in this section and also in new Part 4 has the same meaning in this section as it has in that Part.

(3) The duty chargeable under new Part 4 is chargeable on any acquisition of a prescribed interest, or any increase of a prescribed interest, in a land holding entity occurring on or after 1 July 2011.

(4) If a person acquires an interest in a land holding entity on or after 1 July 2011, acquisitions made before that date are to be counted for the purpose of determining whether the person has a prescribed interest in the entity under new Part 4.

(5) The enactment of new Part 4 does not affect a liability to duty arising under the principal Act with respect to the acquisition of a significant interest, or an increase in a significant interest, in a private entity (as those terms are defined for the purposes of old Part 4) occurring before 1 July 2011 (and accordingly old Part 4 will continue to apply with respect to the assessment and imposition of duty in such a case as if this Act had not been enacted).

(6) An interest acquired in a land holding entity on or after 1 July 2011 as a result of an agreement entered into, or option executed, before 1 July 2011 is to be treated, for the purposes of this section, as if it were acquired before 1 July 2011 (and accordingly old Part 4 will apply to the relevant acquisition but the acquisition may still be counted for the purposes of determining whether a prescribed interest is acquired or held under new Part 4 on or after 1 July 2011).

Statutes Amendment and Repeal (Budget 2015) Act 2015

40—Transitional provision

The amendments made to sections 31 and 67(2)(b) of the *Stamp Duties Act 1923*, and the repeal of section 31A of that Act, by this Part will be taken to extend in their operation to and in relation to contracts, agreements and instruments entered into or executed before 18 June 2015 as if the *Stamp Duties Act 1923*, as amended by section 27, 28 and 31(1) of this Act, was the Act in force immediately before the contract, agreement or instrument was entered into or executed (as the case may be).

49—Transitional provisions

(1) A reference in section 60A(1) of the *Stamp Duties Act 1923*, as in force before the commencement of section 42 of this Act and at any previous time, to the date of the sale of property conveyed or transferred is to be taken to have been (and to always have been) a reference to the date of the conveyance of the property.

(2) A reference in section 65 of the *Stamp Duties Act 1923*, as in force before the commencement of section 43 of this Act and at any previous time, to the date of the sale of property is to be taken to have been (and to always have been) a reference to the date of the conveyance of the property.

(3) Despite subclauses (1) and (2), an amendment made by section 42 or 43 does not operate to impose duty in respect of an instrument or transaction if, before 17 December 2013—

(a) an assessment of duty was made in respect of the instrument or transaction; and

(b) an objection to the assessment was lodged with the Minister not later than 60 days after the date of service of the assessment on the person assessed as liable to pay duty.

Statutes Amendment and Repeal (Simplify) Act 2017

140—Transitional provision

An amendment to the *Stamp Duties Act 1923* made by this Part does not affect any liability to pay duty that existed under that Act as in force immediately before the commencement of the amendment.

Statutes Amendment and Repeal (Budget Measures) Act 2018, Pt 16

133—Transitional provision

The amendments made by section 132 to section 71CC of the *Stamp Duties Act 1923* apply only in relation to instruments executed after the commencement of this Part.

Statutes Amendment and Repeal (Budget Measures) Act 2018, Pt 18

138—Transitional provision

Section 2(13) of the *Stamp Duties Act 1923*, as in force immediately before the commencement of section 136 of this Act, continues to apply in relation to dutiable instruments described in that provision that are executed before the commencement of that section.

Stamp Duties (Residential Purposes and Residential Land) Amendment Act 2026, Sch 1

1—Transitional provisions

(1) The amendments made by this Act to sections 2, 71DC, 72, 102AB and 105A of the principal Act operate both prospectively and retrospectively insofar as they are applicable to land that is vacant or vacant with only minor improvements and to the extent necessary to give full meaning and effect to those sections.

(2) For the purposes of subclause (1), a reference to the Planning and Design Code in a section referred to in that subclause will, in relation to a conveyance or transfer occurring before the commencement of the Planning and Design Code, be taken to be a reference to a Development Plan under the *Development Act 1993*.

(3) Stamp duty paid before the commencement day in respect of a conveyance or transfer of land that was, at the time of that conveyance or transfer, vacant or vacant with only minor improvements is taken to have been paid in accordance with the principal Act, as in operation in accordance with subclause (1), and a person who paid that duty is not, by force of this subclause, eligible for any refund in respect of that duty.

(4) Any designated assessment, decision or determination in respect of stamp duty payable on a conveyance or transfer of land that was, at the time of that conveyance or transfer, vacant or vacant with only minor improvements is taken to have been made under the principal Act, as in operation in accordance with subclause (1), and is not, by force of this subclause, to be subject to any re-assessment, review, objection or appeal.

(5) Any relevant assessment, decision, determination or objection in respect of stamp duty payable on the conveyance or transfer of land that was, at the time of that conveyance or transfer, vacant or vacant with only minor improvements is not, by force of this subclause, to be subject to any re-assessment, review, objection or appeal.

(6) Nothing in this clause affects any proceedings commenced, or objection made under the *Taxation Administration Act 1996*, before the commencement of this clause.

(7) In this clause—

commencement day means the day on which this Act is taken to have come into operation in accordance with section 2;

designated assessment, decision or determination means an assessment, a decision or a determination made under the principal Act before the commencement day;

principal Act means the *Stamp Duties Act 1923*;

relevant assessment, decision, determination or objection means an assessment, a decision or a determination made, or an objection determined, under the *Taxation Administration Act 1996* before the commencement day.

Historical versions

Reprint—1.11.1984
Reprint No 1—12.12.1991
Reprint No 2—3.2.1992
Reprint No 3—1.9.1992
Reprint No 4—14.12.1992
Reprint No 5—1.3.1993
Reprint No 6—1.6.1994
Reprint No 7—1.9.1994
Reprint No 8—1.1.1995
Reprint No 9—2.3.1995
Reprint No 10—13.7.1995
Reprint No 11—30.11.1995
Reprint No 12—24.4.1996
Reprint No 13—1.7.1996
Reprint No 14—4.11.1996

Reprint No 15—27.3.1997
Reprint No 16—1.7.1997
Reprint No 17—17.7.1997
Reprint No 18—1.1.1998
Reprint No 19—27.7.1998
Reprint No 20—1.9.1998
Reprint No 21—3.12.1998
Reprint No 22—18.3.1999
Reprint No 23—5.8.1999
Reprint No 24—8.6.2000
Reprint No 25—14.12.2000
Reprint No 26—15.7.2001
Reprint No 27—26.7.2001
Reprint No 28—1.1.2002
Reprint No 29—4.5.2002
Reprint No 30—5.9.2002
Reprint No 31—28.11.2002
Reprint No 32—1.1.2003
Reprint No 33—1.8.2003
Reprint No 34—1.10.2003
Reprint No 35—24.11.2003
1.7.2004
4.11.2004
24.2.2005
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22.9.2006
18.1.2007
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1.7.2007
5.6.2008 (electronic only)
26.6.2008 (electronic only)
1.7.2008
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1.7.2009
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1.7.2011
31.5.2012 (electronic only)
1.7.2012

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28.10.2013 (electronic only
21.11.2013
18.6.2015 (electronic only)
26.11.2015
20.6.2016 (electronic only)
1.7.2016 (electronic only)
4.7.2016
8.12.2016
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12.12.2017
1.1.2018 (electronic only)
1.7.2018
22.11.2018
1.7.2019
1.5.2020
15.6.2023
6.6.2024 (electronic only)
1.1.2025
13.2.2025
4.12.2025