



Update

How to Process Exempt Vendor Duty Documents through EDR

OSR has recently added vendor duty to the list of transactions that can be processed using EDR. This update outlines the procedures to be followed when endorsing vendor duty transactions.

NOTE:

- Clients self-assessing and endorsing documents dated on or after 1 June 2004 as **exempt from vendor duty**, must submit transaction details to OSR via EDR
- Vendor duty declaration forms have changed to reflect recent legislative changes. From 1 August 2004, the new declaration forms must be used and retained by EDR clients

CERTIFICATE OF CONFIRMATION OF STAMPING

Duties Act 1997
NOTICE OF ASSESSMENT

The document marked with the Transaction No of 2017030*TEST* has been endorsed by:

Client name:
Client matter ref: smith
Date of notice: 14 July 2004

Stamping details for Transaction No 2017030*TEST*:

Document:	EXEMPT
Duplicates:	\$ 0.00
Transfer:	\$ 0.00
Collaterals:	\$ 0.00

Assessment Details: Vendor Duty, S162B

1 Stamping details

Office of State Revenue
NSW Treasury
Client No: 1712502 20
Duty: EXEMPT Trans No: 2017030
Asst details: Vendor duty
S162B

2 The agreement for sale is endorsed with the EDR duty stamp

Form: O1T
Licence: 01-09-023
Licence: Aust. Forms P/L

TRANSFER
New South Wales
Real Property Act 1900

Leave this space clear. Affix additional pages to the top left-hand corner.

PRIVACY NOTE: this information is legally required and will become part of the public record

STAMP DUTY

Office of State Revenue
NSW Treasury
Client No: 1712502 20
VENDOR DUTY ENDORSED
Trans No: 2017030

(A) TORRENS TITLE
If appropriate, specify the part transferred

(B) LODGED BY
Delivery Box Name, Address or DX and Telephone
Reference (optional):

CODE
T
TW
(Sheriff)

(C) TRANSFEROR

3 The transfer is endorsed with the vendor duty endorsed stamp

Agreements for Sale of Land dated on or after 1 June 2004

- Agreements for Sale of Land dated on or after 1 June will be subject to Vendor Duty. Such agreements must be assessed as either liable or exempt from duty
- When self-assessing and endorsing documents for vendor duty, clients must submit online transactions through EDR for both liable and exempt documents
- When you process these transactions, you will receive an online Notice of Assessment. This includes an area called 'Stamping Details'. The vendor duty transaction (duty, transaction number and assessment) details are shown there [See 1](#)
- You must endorse the agreement for sale with the EDR duty stamp and complete the details [See 2](#)
- The associated Transfer of Real Property must be endorsed with the Vendor Duty Endorsed stamp and the transaction number completed. The transaction number will be the same as the Agreement for Sale
- This endorsement must be made on the left hand side of the 'OSR use only' box [See 3](#)
- Company title matters (Agreements for Sale and Share Transfers) must be endorsed the same as Real Property matters
- Copies of all documents processed, together with any supporting evidence (Statutory Declarations etc) must be retained as part of your records



CERTIFICATE OF CONFIRMATION OF STAMPING

Duties Act 1997
NOTICE OF ASSESSMENT

The document marked with the Transaction No of 2017030*TEST* has been endorsed by:
Client name:
Client matter ref: smith
Date of notice: 14 July 2004

Stamping details for Transaction No 2017030*TEST*:
Document: EXEMPT
Duplicates: \$ 0.00
Transfer: \$ 0.00
Collaterals: \$ 0.00
Assessment Details: Vendor Duty, S162B

4 Stamping details

Office of State Revenue
NSW Treasury
Client No: 1712502 20
Duty: EXEMPT Trans No: 2017030
Asset details: Vendor duty
S162B

5 The transfer is endorsed with the EDR duty stamp

Form: 01T
Licence: 01-09-023
Licence: Aust. Forms P/L

TRANSFER
New South Wales
Real Property Act 1900

Leave this space clear. Affix additional pages to the top left-hand corner.

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STAMP DUTY

Office of State Revenue only
NSW Treasury
Client No: 1712502 20
Duty: EXEMPT Trans No: 2017030
Asset details: Vendor duty
S162B

6 The transfer is endorsed with the EDR duty stamp

(A) TORRENS TITLE
If appropriate, specify the part transferred

(B) LODGED BY

Delivery Box	Name, Address or DX and Telephone	CODE T TW (Sheriff)
Reference (optional):		

Form: 01T
Licence: 01-09-023
Licence: Aust. Forms P/L

TRANSFER
New South Wales
Real Property Act 1900

Leave this space clear. Affix additional pages to the top left-hand corner.

PRIVACY NOTE: this information is legally required and will become part of the public record

STAMP DUTY

Office of State Revenue only
NSW Treasury
Client No: 1712502 20
VENDOR DUTY ENDORSED
Trans No: NOT LIABLE

7 The transfer is endorsed with the vendor duty endorsed stamp

(A) TORRENS TITLE
If appropriate, specify the part transferred

(B) LODGED BY

Delivery Box	Name, Address or DX and Telephone	CODE T TW (Sheriff)
Reference (optional):		

Transfers of Real Property dated on or after 1 June 2004, where an Agreement is not entered into

(Family Law and Deceased Estate matters, etc.)

- Transfers of Real Property dated on or after 1 June will be subject to Vendor Duty. Such transfers must be assessed as either liable for duty or exempt from duty
- When self-assessing and endorsing documents for vendor duty, clients must submit online transactions through EDR for both liable and exempt documents
- When you process these transactions, you will receive an online Notice of Assessment. This includes an area called 'Stamping Details'. The vendor duty transaction (duty, transaction number and assessment) details are shown there [See 4](#)
- In this instance, you must endorse the transfer with the EDR duty stamp and complete the details [See 5](#)
- This endorsement must be made on the left hand side of the 'OSR use only' box [See 6](#)
- A copy of the transfer together with any supporting evidence (Statutory Declarations, etc) must be retained as part of your records

Agreements for Sale of Land and Transfers dated prior to 1 June 2004

- These transactions are not liable to Vendor Duty
- However, the Transfer of Real Property will require endorsement with the Vendor Duty Endorsed stamp [See 7](#)
- To complete the endorsement the words 'not liable' must be inserted in the Trans No. area. This endorsement must be made on the left hand side of the 'OSR use only' box
- These transactions do not require processing through EDR

More information

Electronic Duties Return

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Fax: (02) 9689 6305

Email: edr@osr.nsw.gov.au

*1300 numbers free call within NSW. Interstate clients call (02) 9689 6200.