



Duties Document Matrix

Under the *Duties Act 1997*, there are a number of documents and transactions on which duty must be paid or an exemption applied.

The information contained in this matrix is intended to identify a list of transactions which can be endorsed on Electronic Duties Returns (EDR) and a list of transactions which must be lodged with OSR.

Note: *Indicates certain transactions which appear in both lists

Duties Client Identification

From Monday 12 December 2011, OSR will be collecting Client Identification (CI) information for all parties liable to or exempt from transfer duty under Chapters 2, 4, 11 and 12 of the Duties Act 1997.

For CI purposes, individuals will need to provide evidence of their date of birth and companies will need to provide their ABN/ACN/ARBN number.

Transactions available through EDR will require CI information to be entered as part of the assessment detail.

EDR clients **must** retain certified copies of the CI documents they sight for audit purposes.

All conveyancing matters lodged with OSR for assessment must be lodged with required CI documents.

CI documents must be originals or certified copies, original documents will be returned when your matter has been finalised.

Failure to lodge this information will result in your matter being rejected as this information is mandatory for OSR assessment purposes.

Documents which can be stamped on EDR

Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings	CI required	CI party
Chapter 2 – Transactions concerning dutiable property					
Agreement for Sale of Land* <ul style="list-style-type: none"> ▪ Parties at arms' length ▪ Parties not at arms' length ▪ Consideration includes GST ▪ Housing Construction Acceleration Plan* ▪ Home Builders Bonus* ▪ Premium rate for residential land* ▪ Land Use Entitlement, i.e. Company title Related Revenue Rulings: <ul style="list-style-type: none"> ▪ DUT 33 Consideration for Duties transactions ▪ DUT 18 Dutiable transactions over land and improvements ▪ DUT 16 Duty on Land Purchased by Home Builders 	8 and 11 87A – 87J 87K – 87ZA 32A 32	ODA 017 ODA 055 ODA 065 ODA 023	DUT 12	Yes	Purchaser
Transfer of land not pursuant to an Agreement for sale* <ul style="list-style-type: none"> ▪ Ad valorem duty payable ▪ Fractional interests ▪ Lease premiums ▪ Releasing Easements Note: Transfers Granting Easement are not chargeable with duty.	8 and 11		DUT 12 DUT 12	Yes, other than lease premiums	Transferee
Transfer of land/lease in conformity with Agreement for sale <ul style="list-style-type: none"> ▪ Including a Water Access Licence (OSR approval required) 	18(2)		DUT 10	Yes	Transferee
Transfer of land not in conformity with Agreement for sale	18(3)		DUT 10	Yes	Transferee
Aggregation of dutiable transactions*	25		DUT 36	Yes	Purchaser/Transferee

Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings	CI required	CI party
Agreement for Sale of Business* <ul style="list-style-type: none"> ▪ Parties at arms' length ▪ Consideration includes GST ▪ Poker Machine Entitlement (OSR approval required) 	8 and 11	ODA 017	DUT 4	Yes	Purchaser
First Home Plus* (ends 31/12/2011) <ul style="list-style-type: none"> ▪ Shared Equity Arrangements 	69 – 80A 78B	ODA 012		Yes	Proof of Identity Requirements
First Home New Home* (commences 01/01/2012) <ul style="list-style-type: none"> ▪ Shared Equity Arrangements 	69 – 80A 78B			Yes	Proof of Identity Requirements
Off The Plan Purchases <ul style="list-style-type: none"> ▪ Housing construction acceleration plan ▪ Home Builders Bonus* 	49A 87A – 87J 87K – 87ZA	ODA 014 ODA 055 ODA 065		Yes	Purchaser
Off The Plan – First Home Plus (ends 31/12/2011)	69 – 80A 49A	ODA 012 ODA 014		Yes	Proof of Identity Requirements
Off The Plan – First Home New Home (commences 01/01/2012)	69 – 80A 49A	ODA 014		Yes	Proof of Identity Requirements
Transfer of land – deceased estate* <ul style="list-style-type: none"> ▪ To the devisee/beneficiary entitled under the terms of the will/probate Note: A transfer to an Executor is not chargeable with duty.	63			Yes	Transferee
Transmission Application/Acknowledgement* <ul style="list-style-type: none"> ▪ To the devisee/beneficiary entitled under the terms of the will/probate Note: A transmission to an Executor is not chargeable with duty.	63			Yes	Beneficiary/Devisee
Surrender of lease	8 and 11			Yes	Lessor
Transfer/Assignment of lease <ul style="list-style-type: none"> ▪ Pursuant to an Agreement for sale of business ▪ Not connected with any other dutiable transaction, ie sale of business 	8 and 11	ODA 020		Yes	Transferee/Assignee
Discretionary trust deed <ul style="list-style-type: none"> ▪ Establishment of a trust relating to unidentified property and/or non-dutiable property 	58			Yes	Trustee

<ul style="list-style-type: none"> ▪ Includes Family Trust Deeds and Unit Trust Deeds 					
<ul style="list-style-type: none"> Transfers of Unquoted Marketable Securities* <ul style="list-style-type: none"> ▪ Units in a public managed investment scheme ▪ Shelf companies ▪ Nomineeing transactions ▪ Change in custodians ▪ Between trustees and custodians of superannuation funds or trusts ▪ Deceased estates* 	<p>8 and 11</p> <p>33</p> <p>59A</p> <p>59B</p> <p>62</p> <p>63</p>			No	N/A
<ul style="list-style-type: none"> Exemptions: <ul style="list-style-type: none"> ▪ Transfer to married couples and de facto partners ▪ Transfer as a result of a break-up of marriages ▪ Transfer as a result of a break-up of de facto relationships ▪ Transfer as a result of a break-up of domestic relationships 	<p>67</p> <p>68(1)</p> <p>68(1A)</p> <p>68(2)</p>	<p>ODA 009</p> <p>ODA 021</p> <p>ODA 021</p> <p>ODA 021</p>		Yes	Purchaser/Transferee

Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings	CI required	CI party
Chapter 7 – Mortgages					
Mortgage – Initial stamping <ul style="list-style-type: none"> ▪ Includes real property mortgages, charges, bills of sales etc. ▪ Refinancing of loans ▪ First Home Plus Note: An advance to natural persons for owner occupied or investment housing purposes is not chargeable with duty.	208, 210, 213 220 221 221B and 221C		DUT 39 and DUT 40	No	N/A
Mortgage – Upstamping <ul style="list-style-type: none"> ▪ Additional advances of not more than \$10 000 	208(2) 219			No	N/A
Mortgage – Collateral	217			No	N/A
Multi-state mortgages <ul style="list-style-type: none"> ▪ A single mortgage over property in and out of NSW ▪ Mortgage package (includes initial stamping, further advances and new NSW collateral mortgages) ▪ Refinancing 	214 and 216 216 214 220	ODA 033 ODA 033 ODA 011 and ODA 033		No	N/A
Caveats <ul style="list-style-type: none"> ▪ In respect of unregistered mortgages 	227			No	N/A
Exemptions <ul style="list-style-type: none"> ▪ Consumer credit contracts ▪ Farm machinery and commercial vehicles ▪ Other exempt mortgages 	223 224 222(2)	ODA 035 ODA 010		No	N/A

Chapter 10 – Miscellaneous duties					
Duplicates	271			No	N/A
<ul style="list-style-type: none"> ▪ Replicas* 	272			No	N/A

▪ Mortgages		ODA 019			
Chapter 11 – General exemptions from duty					
▪ Intergenerational Rural Transfers* – only where the transferor is a natural person	274	ODA 016	DUT 24	Yes for all matters other than S282, S283 & S284	Purchaser/Transferee
▪ Public Hospitals	276	ODA 022			
▪ Council and County Councils	277				
▪ Department of Housing and Aboriginal Housing Office Tenants	278				
▪ Specialised Agencies	279				
▪ Aboriginal Land Councils	280				
▪ Mortgage-backed securities	282				
▪ Instruments issued for mortgage-backed securities	283				
▪ Loan-backed securities	284				
Chapter 12 – Miscellaneous					
▪ Crown exemptions	308 (Schedule 2)			Yes	Purchaser/Transferee

Documents which must be lodged with OSR

Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings	CI required	CI party
Chapter 2 – Transactions concerning dutiable property					
Agreement for Sale of Land* <ul style="list-style-type: none"> ▪ Premium rate for residential property used for other purposes* ▪ Premium rate for large parcels of residential land* ▪ Purchaser described as trustee for a named person or company ▪ Reduction in purchase price ▪ Water Rights ▪ Cancelled agreements ▪ Installment Warrant or similar arrangements including limited recourse borrowing & custody trust deed & security trust deed 	8 and 11 32B 32C 31 50 55	ODA 015	DUT 31 DUT 23 DUT 11 DUT 30	Yes Other than refund applications under S50	Purchaser
Transfer of land not pursuant to Agreement for sale* <ul style="list-style-type: none"> ▪ Requests ▪ Cancelled transfers 	8 and 11 50A	ODA 032		Yes other than refund applications under S50A	Transferee Applicant N/A
Aggregation of dutiable transactions* <ul style="list-style-type: none"> ▪ Where duty is to be apportioned to the various instruments ▪ Which includes a First Home Plus transaction ▪ Which includes a First Home New Home ▪ Which includes a Housing Construction Acceleration Plan transaction ▪ Which includes a Home Builders Bonus transaction 	25	ODA 012 ODA 055 ODA 065	DUT 36	Yes	Purchaser/Transferee
Agreement for Sale of Business* <ul style="list-style-type: none"> ▪ Where parties not at arms' length ▪ Where goodwill is nil or nominal ▪ Business assets in more than one jurisdiction ▪ Asset Sale Agreements 	8 and 11 28		DUT 4	Yes	Purchaser


Off the Plan Purchases <ul style="list-style-type: none"> Home Builders Bonus – where construction has commenced 	49A 87K – 87ZA	ODA 014 ODA 065		Yes	Purchaser
Transfer of land – deceased estate* <ul style="list-style-type: none"> An appropriation of the property of the deceased person in accordance with section 46 of the <i>Trustee Act 1925</i> in or towards satisfaction of the beneficiary's entitlement Pursuant to a Deed of family arrangement Not in accordance with the terms of the will/probate Where entitlement is claimed under laws of intestacy Life and remaindermen interests 	63 63(1)(a)(iii)			Yes	Transferee
Transmission Application/Acknowledgement* <ul style="list-style-type: none"> Not in accordance with the terms of the will/probate Where entitlement is claimed under laws of intestacy 	63			Yes	Beneficiary/Devisee

Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings	CI required	CI party
Transfers – Other <ul style="list-style-type: none"> Surrender of a life interest Partnership interests Exchanges Partitions Transfer to new trustees Property vested in an apparent purchaser (resulting trust) Transfers back from a nominee Transfers to beneficiaries of trusts Deed of family arrangement (deceased estates) 	8 and 11 8, 11 and 29 8 and 11 30 54 55 56 57 63		DUT 35 DUT 37 DUT 30	Yes	Person receiving the benefit, eg: Transferee, Beneficiary, Applicant etc.
Transfers of Unquoted Marketable Securities* <ul style="list-style-type: none"> Private companies Private Unit Trust Schemes Share Sale Agreements In connection with persons changing superannuation funds In connection with the breakdown of a marriage or a 	8 and 11 61 68(1), 68(1A),			No	N/A

relationship	68(2)				
▪ Deceased estates where company / trust is a landholder	146				

Chapter 4 – Acquisitions of interest in landholder					
All transactions	145 – 163L	ODA 043A ODA 043B ODA 047		Yes	Person making the relevant acquisition
Chapter 10 – Miscellaneous duties					
Replicas* ▪ Other than mortgages	272	ODA 019		No	N/A
Chapter 11 – General exemptions from duties					
Intergenerational Rural Transfers* ▪ Where the transferor is a company or trust	274	ODA 016	DUT 24	Yes	Purchaser/Transferee
Charitable and benevolent bodies	275 and 275A	ODA 048	DUT 34	Yes	Purchaser/Transferee
Corporate reconstructions	281	ODA 028	DUT 26	Yes	Purchaser/Transferee

Contact details

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