

## **REVENUE RULING NO. SD 018**

### **LUTHERAN CHURCH OF AUSTRALIA (NEW SOUTH WALES DISTRICT) PROPERTY TRUST - EXEMPTION**

#### **PREAMBLE**

The Lutheran Church of Australia (New South Wales District) Property Trust was constituted by the Lutheran Church of Australia (New South Wales District) Property Trust Act 1982 (N.S.W.). That Act was assented to on 5 October 1982 and commenced on 29 October 1982, with the exception of sec. 1 and 2 which commenced on the date of assent.

#### **RULING**

Section 12 of the Lutheran Church of Australia (New South Wales District) Property Trust Act 1982 (N.S.W.) provides:

"12(1) Subject to this Act, any property that, immediately before

the appointed day, was vested in any person upon trust for the Church or a Congregation, Parish, Society, Association, Auxiliary or Institution of the Church, is hereby divested from that person and is, to the extent that it was so vested, hereby vested in the Trust.

12(2) The vesting effected by subsection (1) shall be without prejudice to -

- (a) any special trust;
- (b) any resulting trust;
- (c) any trust in favour of a donor
- (d) any trust in favour of a person other than the Church; and
- (e) any reservation, mortgage, charge, encumbrance, lien or lease, that, immediately before the appointed day, affected the property vested.

12(3) No attornment to the Trust by any lessee of land vested in it by this section shall be necessary.

12(4) Any instrument, within the meaning of the Stamp Duties Act 1920, executed only for -

(a) a purpose ancillary to, or consequential on, the operation of subsection (1) or (2); or

(b) the purpose of giving effect to either or both of those

subsections, is not chargeable with stamp duty.">

(Departmental reference: T.I. 115)

A.D. CLYNE,  
Chief Commissioner of Stamp Duties.  
1st December 1985

Last Updated: 17-Jan-2001