



Duties Document Matrix

Revenue NSW

The information contained in this matrix identifies the following:

- Section 1: Duties Act transactions which must be processed on [Electronic Duties Returns \(EDR\)](#)
- Section 2: Duties Act transactions which must be lodged through our [eDuties](#) service.

Some transactions appear on both lists - **If a transaction is marked * you must refer to both lists.**

If you have a **transaction type which is not listed** on the matrix you must lodge the transaction with Revenue NSW for assessment.

This matrix also provides links to webpage information, guides, Duties legislation, evidentiary requirements, forms, revenue rulings and Commissioner practice notes.

Lodgement requirements

Prior to processing or lodging transactions, you must have the documentation identified in this matrix, which generally includes:

- ✓ Purchaser/transferee declaration for all liable parties.
- ✓ Duties [client identification and proof of status](#) for all liable parties.
- ✓ Other [evidentiary requirements](#) as identified.

Purchaser/transferee declaration

A purchaser/transferee declaration is required from each purchaser/transferee buying or acquiring property in NSW. There are two forms:

- [Purchaser/transferee declaration for individuals ODA 076 I](#), or
- [Purchaser/transferee declaration - non-individual ODA 076 NI](#) (corporation or Government)

When completing the purchaser/transferee declaration also refer to the [purchaser/transferee declaration - explanatory notes](#)

Information collected through the purchaser/transferee declaration is necessary to meet Commonwealth Reporting Requirements (CRR) and our responsibilities to administer the Duties Act including the identification of foreign persons for [surcharge purchaser duty](#) and [foreign owner surcharge](#) for land tax.

Client identification (CI)

Revenue NSW collects [client identification \(CI\)](#) information for all parties liable to or exempt from transfer duty under Chapters 2, 4, 7, 10, 11 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.

Surcharge purchaser duty

A ✓ under the *Surcharge liability* column identifies transactions where surcharge purchaser duty may be payable when residential property is transferred to a [foreign person](#), as referred to in [chapter 2A of the Duties Act 1997](#).

Section 1: Duties Act transactions which must be processed on EDR

For all conveyancing transactions, a [Purchaser/transferee declaration](#) and [Client Identification](#) from all liable parties must be retained as part of your records.

* Indicates certain transactions which appear in both lists

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/Transferee Declaration Required?
Aggregation of dutiable transactions*	25	✓	ODA 023	DUT 036v4	✓	Each purchaser/transferee	✓
Agreement for Sale of Business*	8 and 11	8 and 11			✗	Each purchaser	✓
Goods associated with other dutiable property e.g., transfer of land or lease	11(1)(j) and 26						
Agreement for Sale of Land*	8 and 11	8 and 11			✓	Each purchaser/transferee	✓
Parties at arms' length					✓	Each purchaser/transferee	✓
Parties not at arms' length				DUT 012v4, DUT 044v2 DUT 045v2	✓	Each purchaser/transferee	✓
Consideration includes GST			ODA 017		✓	Each purchaser/transferee	✓
Premium rate for residential land*	32A				✓	Each purchaser/transferee	✓
Land Use Entitlement, i.e., Company title	32				✓	Each purchaser/transferee	✓
Individuals that are <u>citizens of New Zealand, Finland, Germany, India, Japan, Norway, South Africa or Switzerland</u> and enter into an agreement to acquire residential-related property on or before 7 April 2024. For agreements dated on or after 8 April 2024, refer to the Surcharge purchaser duty guide .					✓	Each purchaser/transferee	✓
*Agreements entered into on or before 7 April 2024 for the acquisition of residential-related property by non-individuals (e.g corporations, trusts etc.) affiliated with the above nations can be processed on EDR or lodged with Revenue NSW for assessment.	Chapter 2A				✓	Each purchaser/transferee	✓
Related Rulings for all <i>Agreement for Sale of Land</i> transactions							
Consideration for Duties transactions DUT 033v2		Foreign Persons and the Foreign Acquisitions and Takeovers Regulation 2015 G 008					
Dutiable transactions over land and Improvements DUT 018		Definition of a foreign person G 009					
Aggregation of Dutiable Transactions DUT 036v4		Surcharge purchaser duty and foreign owner surcharge (land tax) G 008 G 009 G 011 Surcharge land tax and duty - Discretionary trusts: CPN 004v2 and Section 104JA of the Duties Act					
Change of beneficial ownership of dutiable property*							
<u>Grant of an Option*</u>	8(1)(b)(ix)	✓	ODA 081	CPN 025	✗	Each grantee	✗

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/Transferee Declaration Required?
Discretionary Trust Deed (also known as Family Trust Deeds, Unit Trust Deeds or Security Trust Deeds)							
<u>Establishment of a trust relating to non -dutiable property</u>	58(1)	✓			✗	Each trustee. (Person declaring the trust)	✗
<u>Establishment of a trust relating to unidentified property</u>	58(2)	✓			✗	Each trustee. (Person declaring the trust)	✗
First Home Buyers* (including shared equity arrangements)							
<u>First Home Buyers Assistance* (FHBA)</u>	69 - 80A	✓	ODA 066A or ODA 066B		✓	Each purchaser/transferee. Refer to Proof of Identity Requirements for First Home Buyers	✓
Off the Plan Purchases							
Off the Plan	49A	✓			✓	Each purchaser/transferee	✓
Off the Plan – First Home Buyers Assistance (FHBA)	69 – 80A	✓	ODA 066A or ODA 066B		✓	Each purchaser/transferee. Refer to Proof of Identity Requirements for First Home Buyers	✓
Partition*							
Equal partition or when only one instrument is liable to ad valorem duty	30	✓		DUT 035v2	✓	Each transferee	✓
Request*							
For surrender of lease/termination of lease	8 and 11	8 and 11			✓	Each lessor	✓
Superannuation (Bare Trust, Custodian deed, Instalment warrant)							
A declaration of trust made by a custodian of the trustee of a self-managed superannuation fund over dutiable property that is or is to be held in trust for the trustee of the SMSF (exceptions apply – see declaration of trust by a custodian guide)	62B	✓			✗	Each trustee of the Bare Trust	✓

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/Transferee Declaration Required?
Surrender of lease	8 and 11	8 and 11			✓	Each lessor	✓
<u>Transfer/Assignment of Lease</u>	8 and 11	8 and 11	ODA 020		✓	Each transferee/assignee	✓
Transfer of land/lease in conformity with an Agreement for sale*	18(2)	✓		DUT 010v2	✓	Each transferee	✓
Transfer of land/lease not in conformity with an Agreement for sale*	18(3)	✓		DUT 010v2	✓	Each transferee	✓
Transfer of land not pursuant to an Agreement for sale*	8 and 11	8 and 11		DUT 012v4 DUT 044v2 DUT 045v2	✓	Each transferee	✓
Ad valorem duty payable					✓	Each transferee	✓
Fractional interests					✓	Each transferee	✓
Transfer and Road Closure					✓	Each transferee	✓
Lease premiums					✓	Each lessee	✓
Releasing Easements					✓	Each transferee (Registered proprietor)	✓
<u>Transfer of land – deceased estate*</u>							
To the devisee/beneficiary entitled under and in conformity with the trusts contained in the will/probate	63	✓		DUT 046	✗	Each beneficiary/devisee	✓
<u>Transmission Application/ Acknowledgement*</u>							
To the devisee/beneficiary entitled under and in conformity with the trusts contained in the will/probate	63	✓		DUT 046	✗	Each beneficiary/devisee	✓

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/ Transferee Declaration Required?
Variation of Contract*							
Where the variation deed varies the purchase price or changes the purchaser and 18(3) applies	18(1) 31				✓	Each transferee	✓
Exemptions from duty							
Exemptions – Chapter 2							
Transfer as a result of a break-up of a marriage*	68(1)	✓	ODA 069	CPN 006v2	✗	Each transferee	✓
Transfer as a result of a break-up of a de facto relationship*	68(1A)	✓	ODA 069	CPN 006v2	✗	Each transferee	✓
Transfer as a result of a break-up of a domestic relationship*	68(2)	✓	ODA 070		✗	Each transferee	✓
Transfer as a result of a break-up of a marriage or a de-facto relationship – superannuation interests* If the parties to the marriage are the only members of the superfund and the transferee is a party to the marriage or relationship	68(3A)	✓	ODA 069 or ODA 070		✗	Each transferee	
Transfer between married couples and de facto partners (executed on or after 11 April 2012) *	104(B)	✓	ODA 067		✓	Each transferee	✓
Exemptions - Chapter 11							
Transfer of Land used for Primary Production Between Family Members * – only where the transferor and transferees are natural persons.	274	✓	ODA 071 ODA 071 A	DUT 050v2	✗	Each purchaser/transferee	✓
Public Hospitals	276				✗	Each purchaser/transferee must provide their ABN/ACN/ARBN or Org. No	✓

Exemptions from duty (continued)

Document/Transaction Type	Section of Duties Act 1997	<u>Evidentiary requirements</u>	<u>Forms</u>	<u>Revenue Rulings and Commissioner's Practice Notes</u>	<u>Surcharge liability</u>	<u>Client Identification</u> required from...	Purchaser/Transferee Declaration Required?
Exemptions - Chapter 11							
Council and County Councils	277				x	Each purchaser/transferee must provide their ABN/ACN/ARBN or Org. No	✓
Department of Housing and Aboriginal Housing Office Tenants	278		ODA 022		x	Each purchaser/transferee	✓
Specialised Agencies	279				x	Each purchaser/transferee must provide their ABN/ACN/ARBN or Org. No	✓
Aboriginal Land Councils	280				x	Each purchaser/transferee must provide their ABN/ACN/ARBN or Org. No	✓
Crown exemptions	308 (Schedule 2)				x	Each purchaser/transferee must provide their ABN/ACN/ARBN or Org. No	✓

Section 2: Duties Act transactions which must be lodged with Revenue NSW through the eDuties portal

For all conveyancing transactions, a [Purchaser/transferee declaration](#) and [Client Identification and Proof of Status](#) from all liable parties is required.

*Indicates certain transactions which appear in both lists

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/Transferee Declaration Required?
<u>Acknowledgement of trust</u>	8AA	✓			✓	The person making the statement/ declaring or acknowledging the trust	✓
Aggregation of dutiable transactions*							
Where duty is to be apportioned to the various instruments	25	✓		DUT 036v4	✓	Each purchaser/transferee	✓
Which includes a First Home Buyers Assistance application (FHBA)	69 - 80A		ODA 066A or ODA 066B		✓	Each purchaser/transferee	✓
First Home New Home (FHNH) <i>(Replaced by FHBA from 1 July 2017)</i>	69 - 80A		ODA 066		✓	Each purchaser/transferee	✓
Which includes a New Home Grant <i>(Abolished as of 1 July 17)</i>	81 - 87G		ODA 072A		✓	Each purchaser/transferee	✓
<u>Agreement for Sale of Land*</u>	8 and 11	8 and 11					
Purchaser described as trustee for a named person or company	8 and 11			DUT 031v2	✓	Each purchaser/transferee	✓
Where different rates of duty are chargeable	27				✓	Each purchaser/transferee	✓
Reduction in purchase price	31				✓	Each purchaser/transferee	✓
Premium rate for residential property used for other purposes*	32B				✓	Each purchaser/transferee	✓
Premium rate for large parcels of residential land*	32C				✓	Each purchaser/transferee	✓
Deed of Novation				DUT 011	✓	Each purchaser/transferee	✓
<u>Community Development Levy (CDL)</u>	Payable by Local Aboriginal Land Councils (vendor). Documents must be posted to Revenue NSW for assessment						

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/ Transferee Declaration Required?
<u>Agreement for Sale of Land - Options</u>	8 and 11	8 and 11					
An acquisition arising from an arrangement involving an option, put option and/or call option	8 and 11	9B & Exercise of Options over land		DUT 012v4 Point 8	✓	Each purchaser/transferee	✓
An acquisition arising from a development agreement, building contract or a house and land package arrangement that involves an option, put option and/or call option		9B & Exercise of Options over land		DUT 012v4 Point 8	✓	Each purchaser/transferee	✓
Transfer of an option to purchase land	8(1)	9B & Exercise of Options over land			✓	Each transferee	✓
Transfer of an option to purchase land and any transaction relating to a put & call option i.e., Deed of Assignment/Nomination/Novation or other change	9B, 64D	9B & Exercise of Options over land			✓	Each transferee	✓
Call option assignment duty	107, 109, 111	9B & Exercise of Options over land			✓	Each person who assigns the right under the option	✓
Exercise Notice and any related Agreement for Sale of Land	11(1)(k), 18(1), 22(4) 295(2)	9B & Exercise of Options over land		DUT 012v4 Point 8	✓	Each purchaser/transferee	✓
<u>Agreement for Sale of Business*</u>	8 and 11	8 and 11		DUT 004	✗	Each purchaser/transferee	✓
Where parties not at arms' length					✗	Each purchaser/transferee	✓
Business assets in more than one jurisdiction	28				✗	Each purchaser/transferee	✓
Asset Sale Agreements					✗	Each purchaser/transferee	✓
<u>Change of beneficial ownership of dutiable property*</u>							
(a) the creation of dutiable property*, (b) the extinguishment of dutiable property, (c) a change in equitable interests in dutiable property, (d) dutiable property becoming the subject of a trust, (e) dutiable property ceasing to be the subject of a trust.	8(1)(b)(ix)	✓	ODA 082	CPN 025 CPN 027	✗	Each person who obtains the beneficial ownership or whose beneficial ownership is increased	✗
* including leases granted for monetary or non-monetary consideration							
Grant of an option over dutiable property other than land	8(1)(b)(ix)	✓	ODA 081	CPN 025	✗	Each grantee	✗

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/Transferee Declaration Required?
Declaration of trust over dutiable property	8 and 11	8 and 11			✓	Each trustee (Person declaring the trust)	✓
First Home Buyers* <i>(including Shared Equity Arrangements)</i>							
First Home Buyers Assistance involving a trust	69 - 80A	✓	ODA 066A or ODA 066B		✓	Each purchaser/transferee. Refer to Proof of Identity Requirements for First Home Buyers	✓
First Home Buyers Assistance with a surcharge liability	69 - 80A	✓	ODA 066A or ODA 066B		✓	Each purchaser/transferee. Refer to Proof of Identity Requirements for First Home Buyers	✓
First Home Buyers Assistance with a transfer not in conformity	18(3)	✓			✓	Each purchaser/transferee. Refer to Proof of Identity Requirements for First Home Buyers	✓
First Home New Home with a surcharge liability	69 - 80A	✓	ODA 066		✓	Each purchaser/transferee. Refer to Proof of Identity Requirements for First Home Buyers	✓
First Home New Home with a transfer not in conformity					✓	Each purchaser/transferee. Refer to Proof of Identity Requirements for First Home Buyers	✓
New Home Grant (Abolished as of 1 July 17)							
A new home purchase	81 - 87G		ODA 072A		✓	Each purchaser/transferee	✓
An off the plan purchase	81 - 87G		ODA 072A		✓	Each purchaser/transferee	✓
A vacant land purchase	81 - 87G		ODA 072A		✓	Each purchaser/transferee	✓
Aggregation of Dutiable Transaction	25	✓		DUT 036v3	✓	Each purchaser/transferee	✓
Transfers not in conformity (when the transfer is not processed at the same time as the agreement for sale)	18(3)	✓			✓	Each purchaser/transferee	✓
Possessory Application	52	✓		DUT 012v4 Point 15	ü	Each applicant	✓
Primary Application (Application to bring land under the Real Property Act 1900)	53	✓			ü	Each applicant	✓

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/ Transferee Declaration Required?
Surcharge Purchaser Duty	Chapter 2A			G 008, G 009 G 011, G 010v2	✓	Each purchaser/transferee	✓
* Agreements entered into on or before 7 April 2024 for the acquisition of residential-related property by <u>non-individuals (e.g. corporations, trusts etc.) affiliated with New Zealand, Finland, Germany, India, Japan, Norway, South Africa or Switzerland</u> can be processed on EDR or lodged with Revenue NSW for assessment. Refer to the <u>Surcharge purchaser duty guide</u> for agreements dated on or after 8 April 2024,					✓	Each purchaser/transferee	✓
Exemption for retirement visa holders	104ZKB		ODA 076I		✗	Each purchaser/transferee	✓
Transfer of land/lease in conformity with an Agreement for sale*	18(2)						
Transfer by direction	18(2)				✓	Each transferee	✓
Transfer of land in conformity to an Exercise Notice	18(2)				✓	Each transferee	✓
Transfer of land not in conformity with an Agreement for sale*	18(3)						
Transfer of land made in partial conformity with an agreement	64C				✓	Each transferee	✓
New Home Grant (when the transfer is not processed at the same time as the agreement for sale)					✓	Each transferee	✓
Transfer of land not pursuant to an Agreement for sale*							
Requests* - other than surrender/termination of lease	8 and 11	8 and 11			✓	Each applicant	✓
Transfer of land – deceased estate*	63			DUT 046			
Not in accordance with the terms of the will/probate		8 and 11		DUT 012v4, DUT 044v2 DUT 045v2	✓	Each transferee	✓
Where entitlement is claimed under laws of intestacy	63(1)(a)(i)	✓		DUT 046	✗	Each transferee	✓
A transfer of property, the subject of a trust for sale contained in the will/probate	63(1)(a)(ii)	✓		DUT 046	✓	Each transferee	✓
An appropriation of the property of the deceased person in accordance with section 46 of the Trustee Act 1925 in or towards satisfaction of the beneficiary's entitlement	63(1)(a)(iii)	✓		DUT 012v4, DUT 044v2 DUT 045v2	✓	Each transferee	✓
Which involves a variation to the trusts contained in the will/deed of family arrangement	63(2)	✓		DUT 012v4, DUT 044v2 DUT 045v2	✓	Each transferee	✓
Life and remaining interests		✓			✓	Each transferee	✓

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/Transferee Declaration Required?
<u>Transmission Application/Acknowledgement*</u>	63			DUT 046			
Not in accordance with the terms of the will/probate		8 and 11		DUT 012v4, DUT 044v2 DUT 045v2	✓	Each transferee	✓
Where entitlement is claimed under laws of intestacy	63(1)(a)(i)	✓			✗	Each beneficiary/devisee	✓
An appropriation of the property of the deceased person in accordance with section 46 of the Trustee Act 1925 in or towards satisfaction of the beneficiary's entitlement	63(1)(a)(iii)	✓			✓	Each transferee	✓
Transfers – Other							
Transfer of an option to purchase land	8(1)(d)				✓	Each transferee	✓
Surrender of a life interest	8 and 11	8 and 11			✓	Each transferee/applicant	✓
Partnership interests	8, 11, 29	8 and 11			✓	Each transferee	✓
Exchanges	8 and 11	8 and 11			✓	Each purchaser/transferee	✓
Partitions* Where there is more than one instrument subject to ad valorem duty	30	✓		DUT 035v2	✓	Each transferee	✓
Transfer to new trustees	54	✓			✓	Each transferee/applicant	✓
Transfers in relation to managed investment schemes	54A	✓		DUT 049v2	✓	Each transferee/applicant	✓
Property vested in an apparent purchaser (resulting trust)	55	✓		DUT 030v2	✓	Each transferee/applicant	✓
Transfers back from a nominee	56	✓			✓	Each transferee	✓
Transfers to beneficiaries of trusts	57	✓			✓	Each transferee	✓
Transfers of property in connection with persons changing superannuation funds	61	✓			✓	Each transferee	✓
Transfers between trustees and custodians of superannuation funds or Trusts	62	✓			✓	Each transferee	✓
Transfers to self-managed superannuation funds	62A	✓			✓	Each transferee	✓
Deed of family arrangement (deceased estates)	63	✓			✓	Each transferee	✓
Transfers of land made in partial conformity with an agreement	64C				✓	Each transferee	✓

Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/Transferee Declaration Required?
Transfers – Other (cont.)							
Transfers of land used as the couple's/partner's principal place of residence and for some other non- residential purpose	104C	✓	ODA 068		✓	Each transferee	✓
New home development by <u>Australian-based developers that are foreign persons</u>	104ZJA			G013v2, CPN 023	✓	Each purchaser/transferee	✓
Surcharge purchaser duty exemption for retirement visa holders	104ZKB		ODA 076I		✓	Each purchaser/transferee	✓
Change in proportion of share transferred to foreign persons	104Y				✓	Each transferee	✓
Variation of Contract*	18(1)						
Where the variation deed varies the purchaser/transferee and 18(3) does not apply	31				✓	Each purchaser/transferee	✓

Chapter 4 – Acquisitions of interest in landholder (Landholder Duty)

<u>Landholder Duty</u> - All transactions	145 - 163L		ODA 043A ODA 043B ODA 043C ODA 047	DUT 041v2	✓	The person making the relevant acquisition	✗
---	------------	--	---	-----------	---	--	---

Chapter 10 - Miscellaneous duties

Replica Instruments	272		ODA 019		✗	Not required	✗
---------------------	-----	--	---------	--	---	--------------	---

Exemptions from Duty

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/ Transferee Declaration Required?
Exemptions – Chapter 2							
All transactions - Section 65	65(1) - 65(22)	✓			✗	Each purchaser/transferee	✓
Transfers as a result of a break up of a marriage where the transferor is not a natural person*	68(1A)	✓	ODA 069		✗	Each transferee	✓
Transfers as a result of a break up of a de facto relationship where the transferor is not a natural person*	68(1A)	✓	ODA 069		✗	Each transferee	✓
Transfers as a result of a break up of a domestic relationship where the transferor is not a natural person*	68(2)	✓	ODA 070		✗	Each transferee/ applicant	✓
Transfer as a result of a break-up of a marriage or de facto relationship - superannuation interests* Where the transferee is not a natural person e.g., a company or trust	68(3A)		ODA 069		✗	Each purchaser/transferee	✓
Transfer as a result of a break-up of a marriage or de facto relationship* Where the transferor is not a natural person e.g., a company or trust	68	✓			✗	Each purchaser/transferee	✓
Exemptions – Chapter 11 – General exemptions and concessions							
<u>Corporate reconstructions</u>	273A - 273F	✓	Transactions that occur before 1 February 2024 ODA 028A Transactions that occur on or after 1 Feb 2024 ODA 028A (Pre) ODA 028A (Post)		✓	Each purchaser/transferee	✓
<u>Corporate consolidations</u>	273A - 273F	✓	Transactions that occur before 1 Feb 2024 ODA 028B Transactions that occur on or after 1 Feb 2024 ODA 028B (Pre) ODA 028B (Post)		✓	Each purchaser/transferee	✗

Exemptions from Duty (continued)

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Client Identification required from...	Purchaser/ Transferee Declaration Required?
Exemptions – Chapter 11 - General exemptions and concessions (Cont.)							
Transfer of Land used for Primary Production Between Family Members * Where the transferor and/or transferee (for transactions entered into on or after 19/05/2022) is: <ul style="list-style-type: none"> an executor of an estate trustee of a bare trust, self-managed super fund, private unit trust scheme, or discretionary trust a proprietary limited company	274	✓	ODA 071 ODA 071 A	DUT 050v2	✘	Each purchaser/transferee	✓
Charitable and benevolent bodies	275 and 275A	✓	ODA 048	DUT 034	✘	Each purchaser/transferee	✓
Aboriginal land councils	280				✘	Each purchaser/transferee	✓
Registered native title body corporates	280A	✓			✘	Each purchaser/transferee	✓
Instruments issued for the purpose of creating, issuing, or marketing mortgage backed securities	283				✘	Not required	✘
Asset-backed securities	284				✘	Not required	✘