

# 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 the following:

- Documents which must be processed on EDR
- Documents which must be processed by Revenue NSW

If you have a transaction which is not listed below you must lodge the documents with Revenue NSW for assessment

**Note:** \*Indicates certain transactions which appear in both lists.

## Purchaser/transferee declaration

The Purchaser/transferee declaration is used when you are buying or acquiring property in NSW.

Information collected through the purchaser/transferee declaration is necessary to meet Commonwealth Reporting Requirements and our responsibilities to administer the Duties Act including the identification of foreigners for purchaser surcharge duty and land tax.

## Surcharge Purchaser Duty

A ✓ under the *Surcharge liability* column indicate a liability to surcharge when residential property is transferred to a foreign person, as referred to in chapter 2A of the Duties Act 1997.

## Duties 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.

Transactions available through EDR 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.

## Documents which must be processed on EDR

Note: a [Purchaser/transferee declaration](#) is required by liable parties to all conveyancing transactions

Chapter 2 – Transactions concerning dutiable property							
Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Agreement for Sale of Land	8 and 11				Yes	Purchaser	Y
▪ Parties at arms' length				✓			
▪ Parties not at arms' length			DUT 012 DUT 044	✓			
▪ Consideration includes GST		<a href="#">ODA 017</a>		✓			
▪ Premium rate for residential land*	32A			✓			
▪ Land Use Entitlement, i.e. Company title	32			✓			
Related Rulings for all <i>Agreement for Sale of Land</i> transactions							
			DUT 033	G 008			
			DUT 018	G 009			
			DUT 016	G 010v2			
Transfer of land not pursuant to an Agreement for sale*	8 and 11				Yes, other than lease premiums	Transferee	Y
▪ Ad valorem duty payable			DUT 012 DUT 044	✓			
▪ Fractional interests			DUT 012 DUT 044	✓			
▪ Transfer and Road Closure				✓			
▪ Lease premiums				✓			
▪ Releasing Easements				✓			
<b>Note:</b> Transfers Granting Easement are not chargeable with duty.							

## Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Transfer of land/lease in conformity with an Agreement for sale*	18(2)		DUT 010		Yes	Transferee	Y
Transfer of land/lease <b>not</b> in conformity with an Agreement for sale*	18(3)		DUT 010	✓	Yes	Transferee	Y
Aggregation of dutiable transactions*	25	<a href="#">ODA 023</a>	DUT 036	✓	Yes	Purchase /Transferee	Y
First Home Buyer (including Shared Equity Arrangements)							Y
▪ First Home Buyers Assistance*	69 - 80A	<a href="#">ODA 066A</a>		✓	Yes	Proof of Identity Requirements	
▪ First Home New Home*	69 - 80A	<a href="#">ODA 066</a>		✓	Yes	Proof of Identity Requirements	
Off the Plan Purchases	8 and 11				Yes	Transferee	Y
▪ Off the Plan - FHBA	69 - 80A	<a href="#">ODA 066A</a>		✓	Yes	Proof of Identity Requirements	
▪ Off the Plan - FHNH	49A	<a href="#">ODA 066</a>		✓			
New Home Grant Scheme* (Abolished as of 1 July 17)	81 - 87G	<a href="#">ODA 072(A)</a>			Yes	Purchaser/ Transferee	Y
▪ A new home purchase							
▪ An off the plan purchase							
▪ A vacant land purchase							
Transfer of land - deceased estate*	63				Yes	Transferee	Y
▪ To the devisee/beneficiary entitled under the terms of the will/probate							
Transmission Application/ Acknowledgement*	63				Yes	Beneficiary /Devisee	Y
▪ To the devisee/beneficiary entitled under the terms of the will/probate							

## Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Surrender of lease	8 and 11				Yes	Lessor	Y
Transfer/Assignment of lease	8 and 11				Yes	Transferee /Assignee	Y
<ul style="list-style-type: none"> <li>Pursuant to an Agreement for sale of business</li> <li>Not connected with any other dutiable transaction, i.e. sale of business</li> </ul>		<a href="#">ODA 020</a>		✓			
Agreement for Sale of Business*	8 and 11				Yes	Purchaser	N
<ul style="list-style-type: none"> <li>Goods associated with other dutiable property</li> </ul>							
Discretionary Trust Deed	58		DUT 004		Yes	Transferee /Assignee	N
<ul style="list-style-type: none"> <li>Establishment of a trust relating to unidentified property and/or non- dutiable property, e.g. Family Trust Deeds and Unit Trust Deeds</li> </ul>							
Exemptions:							Y
<ul style="list-style-type: none"> <li>Transfer between married couples and de facto partners (executed on or after 11 April 2012)*</li> </ul>	104 (B)	<a href="#">ODA 067</a>		✓	Yes	Purchaser/ Transferee	
<ul style="list-style-type: none"> <li>Transfer as a result of a break-up of a marriage</li> </ul>	68(1)	<a href="#">ODA 069</a>					
<ul style="list-style-type: none"> <li>Transfer as a result of a break-up of a de facto relationship</li> </ul>	68(1A)	<a href="#">ODA 069</a>					
<ul style="list-style-type: none"> <li>Transfer as a result of a break-up of a domestic relationship</li> </ul>	68(2)	<a href="#">ODA 070</a>					
<ul style="list-style-type: none"> <li>Transfer as a result of a break-up of a marriage or de facto relationship - superannuation interests</li> </ul>	68(3A)	<a href="#">ODA 069</a>					

## Chapter 11 – General exemptions from duty

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
<b>Exemptions:</b>							
<ul style="list-style-type: none"> <li>Intergenerational Rural Transfers* – only where the transferor is a natural person and the transfer is executed on or after 11 April 2012</li> </ul>	274	<a href="#">ODA 071</a>	DUT 024		Yes		Y
					For agreements for sale/ transfers	Purchaser/ Transferee	
					For mortgages	Where the mortgagor is a company	
<ul style="list-style-type: none"> <li>Public Hospitals</li> </ul>	276						N
<ul style="list-style-type: none"> <li>Council and County Councils</li> </ul>	277						N
<ul style="list-style-type: none"> <li>Department of Housing and Aboriginal Housing Office Tenants</li> </ul>	278	<a href="#">ODA 022</a>					N
<ul style="list-style-type: none"> <li>Specialised Agencies</li> </ul>	279						N
<ul style="list-style-type: none"> <li>Aboriginal Land Councils</li> </ul>	280						N
<ul style="list-style-type: none"> <li>Crown exemptions</li> </ul>	308 (Schedule 2)				Yes	Purchaser/ Transferee	N

## Documents which must be processed by Revenue NSW

Chapter 2 – Transactions concerning dutiable property							
Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Agreement for Sale of Land*	8 and 11				Yes	Purchaser	Y
<ul style="list-style-type: none"> <li>Deed of Novation</li> </ul>				✓			
<ul style="list-style-type: none"> <li>Transfer of an option to purchase land</li> </ul>	8(1)(d)			✓			
<ul style="list-style-type: none"> <li>Transfer of an option to purchase land and any transaction relating to a put &amp; call option which is evidenced by way of a Deed of Assignment / Nomination / Novation</li> </ul>	9B, 64D, 107,			✓			
<ul style="list-style-type: none"> <li>Exercise Notice/s (Agreement for Sale of Land not to be stamped with ad valorem duty)</li> </ul>	11(1)(k), 22(4)			✓			
<ul style="list-style-type: none"> <li>Premium rate for residential property used for other purposes*</li> </ul>	32B			✓			
<ul style="list-style-type: none"> <li>Premium rate for large parcels of residential land*</li> </ul>	32C			✓			
<ul style="list-style-type: none"> <li>Purchaser described as trustee for a named person or company</li> </ul>			DUT 031	✓			
<ul style="list-style-type: none"> <li>Reduction in purchase price</li> </ul>	31						

## Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Transfer of land not pursuant to an Agreement for sale*	8 and 11				Yes	Transferee/ Applicant	Y
▪ Requests				✓			
Transfer of land/lease in conformity with an Agreement for sale*	18(2)		DUT 010		Yes	Transferee	Y
▪ Transfer by direction				✓			
▪ Transfer of Land in conformity to an Exercise Notice	18(2)			✓			
Transfer of land not in conformity with an Agreement for sale*	18(3)				Yes	Transferee	Y
▪ Transfer of land made in partial conformity with an agreement	64C			✓			
▪ New Home Grant (when the transfer is not processed at the same time as the agreement for sale)							
Aggregation of dutiable transactions*	25		DUT 036		Yes	Purchaser/ Transferee	Y
▪ Where duty is to be apportioned to the various instruments				✓			
▪ Which includes a FHBA	69 - 80A	<a href="#">ODA 066A</a>		✓			
▪ Which includes a FHNH	69 - 80A	<a href="#">ODA 066</a>		✓			
▪ Which includes a New Home Grant	81 - 87G	<a href="#">ODA 072</a>					
First Home Buyer (including Shared Equity Arrangements)							Y
▪ First Home Buyers Assistance involving a trust*	69 - 80A	<a href="#">ODA 066A</a>		✓	Yes	Proof of Identity Requirements	
▪ First Home New Home with a surcharge liability	69 - 80A	<a href="#">ODA 066</a>		✓	Yes	Proof of Identity Requirements	
▪ Transfer not in conformity – FHBA	18(3)			✓			
▪ Transfer not in conformity – FHNH	18(3)			✓			

## Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
New Home Grant* (Abolished as of 1 July 17)	81 - 87G	<a href="#">ODA 072(A)</a>			Yes	Purchaser/ Transferee	Y
<ul style="list-style-type: none"> <li>Aggregation of Dutiable Transaction</li> </ul>	25		DUT 030				
<ul style="list-style-type: none"> <li>Transfers not in conformity (when the transfer is not processed at the same time as the agreement for sale)</li> </ul>	18(3)						
Transfer of land – deceased estate*	63				Yes	Transferee	Y
<ul style="list-style-type: none"> <li>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</li> </ul>	63(1)(a)(iii)						
<ul style="list-style-type: none"> <li>Pursuant to a Deed of family arrangement</li> </ul>							
<ul style="list-style-type: none"> <li>Not in accordance with the terms of the will/probate</li> </ul>							
<ul style="list-style-type: none"> <li>Where entitlement is claimed under laws of intestacy</li> </ul>							
<ul style="list-style-type: none"> <li>Life and remaining interests</li> </ul>				✓			
Transmission Application/ Acknowledgement*	63				Yes	Beneficiary/ Devisee	Y
<ul style="list-style-type: none"> <li>Not in accordance with the terms of the will/probate</li> </ul>				✓			
<ul style="list-style-type: none"> <li>Where entitlement is claimed under laws of intestacy</li> </ul>							
<ul style="list-style-type: none"> <li>Which involves a variation to the trusts contained in the will</li> </ul>	63(2A)		DUT 012 DUT 044	✓			



## Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Transfers – Other					Yes	Transferee/ Applicant	Y
▪ Transfer of an option to purchase land	8(1)(d)			✓			
▪ Surrender of a life interest	8 and 11			✓			
▪ Partnership interests	8, 11 and 29			✓			
▪ Exchanges	8 and 11		DUT 035	✓			
▪ Partitions	30		DUT 037	✓			
▪ Transfer to new trustees	54		DUT 030				
▪ Property vested in an apparent purchaser (resulting trust)	55			✓			
▪ Transfers back from a nominee	56						
▪ Transfers to beneficiaries of trusts	57			✓			
▪ Transfers of property in connection with persons changing superannuation funds	61						
▪ Transfers between trustees and custodians of superannuation funds or Trusts	62						
▪ Transfers to self-managed superannuation funds	62A						
▪ Fractional interest including foreign and Australian interest where Australian fraction increases				✓			

## Chapter 2 – Transactions concerning dutiable property

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Transfers – Other					Yes	Transferee/Applicant	Y
<ul style="list-style-type: none"> <li>Deed of family arrangement (deceased estates)</li> </ul>	63						
<ul style="list-style-type: none"> <li>Transfers of land made in partial conformity with an agreement</li> </ul>	64C	<a href="#">ODA 009</a>		✓			
<ul style="list-style-type: none"> <li>Transfers to married couples and de facto partners (executed before 11 April 2012)</li> </ul>	67						
<ul style="list-style-type: none"> <li>Transfers as a result of a break up of a marriage where the transferor is not a natural person</li> </ul>	68(1A)	<a href="#">ODA 069</a>					
<ul style="list-style-type: none"> <li>Transfers as a result of a break up of a de facto relationship where the transferor is not a natural person</li> </ul>	68(1A)	<a href="#">ODA 069</a>					
<ul style="list-style-type: none"> <li>Transfers as a result of a break up of a domestic relationship where the transferor is not a natural person</li> </ul>	68(2)	<a href="#">ODA 070</a>					
<ul style="list-style-type: none"> <li>Transfers of land used as the couple's/partner's principal place of residence and for some other non- residential purpose</li> </ul>	104C	<a href="#">ODA 068</a>		✓			

## Chapter 4 – Acquisitions of interest in landholder

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
All transactions	145 - 163L	<a href="#">ODA 043A</a> <a href="#">ODA 043B</a> <a href="#">ODA 047</a>		✓	Yes	Person making the relevant acquisition	Y

## Chapter 10 - Miscellaneous duties

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Replicas*	272	<a href="#">ODA 019</a>			Yes	Where the mortgagor is a company	
<ul style="list-style-type: none"> <li>Other than mortgages</li> </ul>							

## Chapter 11 - General exemptions from duty

Document/Transaction Type	Section of Duties Act 1997	Forms	Revenue Rulings	Surcharge liability	CI Required		CRR Y/N
					Y/N	by	
Intergenerational Rural Transfers*	274	<a href="#">ODA 016</a>	DUT 024		Yes	Purchaser/Transferee	Y
<ul style="list-style-type: none"> <li>Where the transferor is a company or trust</li> </ul>							
Charitable and benevolent bodies	275 and 275A	<a href="#">ODA 048</a>	DUT 034		Yes	Purchaser/Transferee	Y
Corporate Reconstructions					Yes	Purchaser/Transferee	Y
<ul style="list-style-type: none"> <li>For transactions occurring on or after 1 July 2012</li> </ul>	273A - 273F	<a href="#">ODA 028A</a>					
<ul style="list-style-type: none"> <li>Corporate Consolidation Transactions</li> </ul>		<a href="#">ODA 028B</a>					

### Contact details



– –



@ ?

Revenue NSW: ISO 9001 – Quality Certified | Department of Finance, Services & Innovation

© State of New South Wales through the Revenue NSW, 2015. This work may be freely reproduced and distributed for most purposes, however some restrictions apply. Read the copyright notice at [www.revenue.nsw.gov.au](http://www.revenue.nsw.gov.au) or contact Revenue NSW.

This page intentionally left blank