




Duties Document Matrix

May 2025

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.
-  Section 3: Use this section to identify the corresponding application type for eDuties lodgements.

Some transactions appear in Section 1 and Section 2 - 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 [proof of identity and foreign 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 076I](#), or
- [Purchaser/transferee declaration –non-individual ODA 076NI](#) (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 [proof of identity and foreign status](#) information for all parties liable to or exempt from transfer duty under Chapters 2, 4, 7, 10, 11 of the Duties Act 1997.

For proof of identity 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 'YES' 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 proof of identity from all liable parties must be retained as part of your records.

*Indicates certain transactions which appear in both lists

Transactions concerning dutiable property - Chapter 2 of the Duties Act 1997

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?
<u>Aggregation of dutiable transactions*</u>	<u>25</u>	<u>25</u>	<u>ODA 023</u>	<u>DUT 036v4</u>	Yes	Each purchaser/ transferee	Yes
<u>Agreement for Sale of Business*</u>	<u>8 and 11</u>	<u>8 and 11</u>			No	Each purchaser	Yes
Goods associated with other dutiable property e.g., transfer of land or lease	<u>11(1)(j) and 26</u>						
<u>Agreement for Sale of Land*</u>	<u>8 and 11</u>	<u>8 and 11</u>			Yes	Each purchaser/ transferee	Yes
Parties at arms' length							
<u>Parties not at arm's length</u>				<u>DUT 012v4</u> <u>DUT 044v2</u> <u>DUT 045v2</u>			
<u>Consideration includes GST</u>			<u>ODA 017</u>				
<u>Premium rate for residential land*</u>	<u>32A</u>						
Land Use Entitlement, i.e., Company title	<u>32</u>						
Related Rulings for all Agreement for Sale of Land 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.					

Transactions concerning dutiable property - Chapter 2 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?
Discretionary Trust Deed (also known as Family Trust Deeds, Unit Trust Deeds or Security Trust Deeds)							
Establishment of a trust relating to non-dutiable property	58(1)	58			No	Each trustee. (Person declaring the trust)	No
Establishment of a trust relating to unidentified property	58(2)	58			No	Each trustee. (Person declaring the trust)	No
First Home Buyers* (including shared equity arrangements)							
First Home Buyers Assistance* (FHBA)	69-80A	78	ODA 066B		Yes		Yes
Off the Plan Purchases							
Off the Plan	49A	49A			Yes	Each purchaser/ transferee	Yes
Off the Plan – First Home Buyers Assistance (FHBA)	69-80A	78	ODA 066B				
Partition*							
Equal partition or when only one instrument is liable to ad valorem duty	30	30		DUT 035v2	Yes	Each transferee	Yes
Request*							
For surrender of lease/termination of lease	8 and 11	8 and 11			Yes	Each lessor	Yes
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	62B			No	Each trustee of the Bare Trust	Yes

Transactions concerning dutiable property - Chapter 2 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?
Surrender of lease	8 and 11	8 and 11			Yes	Each lessor	Yes
<u>Transfer/Assignment of Lease</u>	8 and 11	8 and 11	ODA 020		Yes	Each transferee/ assignee	Yes
<u>Transfer of land/lease in conformity with an Agreement for sale*</u>	18(2)	18		DUT 010v2	Yes	Each transferee	Yes
<u>Transfer of land/lease not in conformity with an Agreement for sale*</u>	18(3)	18		DUT 010v2	Yes	Each transferee	Yes
Transfer of land not pursuant to an Agreement for sale*	8 and 11	8 and 11		DUT 012v4 DUT 044v2 DUT 045v2	Yes	Each transferee	Yes
Ad valorem duty payable					Yes	Each transferee	Yes
Fractional interests					Yes	Each transferee	Yes
Transfer and Road Closure					Yes	Each transferee	Yes
Lease premiums					Yes	Each lessee	Yes
Releasing Easements					Yes	Each transferee (registered proprietor)	Yes
<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	63		DUT 046	No	Each beneficiary/ devisee	Yes
<u>Transmission Application/ Acknowledgement*</u>							
To the devisee/beneficiary entitled under and in conformity with the trusts contained in the will/probate	63	63		DUT 046	No	Each beneficiary/ devisee	Yes

Transactions concerning dutiable property - Chapter 2 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity 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	18 31			Yes	Each transferee	Yes

Exemptions - Chapter 2 of the Duties Act 1997

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?
Break-up of marriages and other relationships							
Transfer as a result of a break-up of a marriage *	68(1)	68	ODA 069	CPN 006v2	No	Each transferee	Yes
Transfer as a result of a break-up of a de facto relationship *	68(1A)	68	ODA 069	CPN 006v2	No	Each transferee	Yes
Transfer as a result of a break-up of a domestic relationship *	68(2)	68	ODA 070		No	Each transferee	Yes
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)	68	ODA 069 or ODA 070		No	Each transferee	Yes
Transfer between married couples and de facto partners (executed on or after 11 April 2012) *	104(B)	104	ODA 067		Yes	Each transferee	Yes

Exemptions - Chapter 11 of the Duties Act 1997

Transfer of Land used for Primary Production Between Family Members * – only where the transferor and transferees are natural persons.	274	274	ODA 071	DUT 050v2	No	Each purchaser/ transferee	Yes
Public Hospitals (executed on or after 11 April 2012) *	276				No	Each purchaser/ transferee must provide their ABN/ ACN/ARBN or Org. No	Yes

Exemptions - Chapter 11 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?
Council and County Councils	277	277			No	Each purchaser/ transferee must provide their ABN/ ACN/ARBN or Org. No	Yes
Department of Housing and Aboriginal Housing Office Tenants	278	278			No	Each purchaser/ transferee must provide their ABN/ ACN/ARBN or Org. No	Yes
Specialised Agencies	279				No	Each purchaser/ transferee must provide their ABN/ ACN/ARBN or Org. No	Yes
Aboriginal Land Councils	280				No	Each purchaser/ transferee must provide their ABN/ ACN/ARBN or Org. No	Yes
Crown exemptions	308 (Schedule 2)				No	Each purchaser/ transferee must provide their ABN/ ACN/ARBN or Org. No	Yes

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

To identify the correct application type required for eDuties lodgement, locate the eDuties application number in the last column and refer to Section 3.

*Indicates certain transactions which appear in both Sections 1 and 2.

Transactions concerning dutiable property - Chapter 2 of the Duties Act 1997

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?	eDuties application number (refer to section 3)
<u>Acknowledgement of trust</u>	<u>8AA</u>	<u>8AA</u>			Yes	The person making the statement/ declaring or acknowledging the trust	Yes	<u>1</u>
<u>Aggregation of dutiable transactions*</u>								
Where duty is to be apportioned to the various instruments	<u>25</u>	<u>25</u>		<u>DUT 036v4</u>	Yes	Each purchaser/ transferee	Yes	<u>2.1</u>
Which includes a First Home Buyers Assistance application (FHBA)	<u>69-80A</u>	<u>78</u>	<u>ODA 066B</u>		Yes	Each purchaser/ transferee	Yes	<u>2.2</u>
<u>Agreement for Sale of Land*</u>	<u>8</u> and <u>11</u>	<u>8</u> and <u>11</u>						
Where the dutiable value is \$20 million or more	<u>8</u> and <u>11</u>				Yes	Each purchaser/ transferee	Yes	<u>10</u>
Purchaser described as trustee for a named person or company	<u>8</u> and <u>11</u>			<u>DUT 031v2</u>	Yes	Each purchaser/ transferee	Yes	<u>33</u>
Where different rates of duty are chargeable	<u>27</u>				Yes	Each purchaser/ transferee	Yes	<u>52</u>
Reduction in purchase price	<u>31</u>				Yes	Each purchaser/ transferee	Yes	<u>48</u>
<u>Premium rate for residential property used for other purposes*</u>	<u>32B</u>				Yes	Each purchaser/ transferee	Yes	<u>13.1</u>
<u>Premium rate for large parcels of residential land*</u>	<u>32C</u>				Yes	Each purchaser/ transferee	Yes	<u>13.2</u>
<u>Deed of Novation</u>				<u>DUT 011</u>	Yes	Each purchaser/ transferee	Yes	<u>5</u>

Transactions concerning dutiable property - Chapter 2 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?	eDuties application number (refer to section 3)
<u>Agreement for Sale of Land* (cont...)</u>	<u>8</u> and <u>11</u>	<u>8</u> and <u>11</u>						
Community Development Levy (CDL)	Payable by Local Aboriginal Land Councils (vendor). Documents must be posted to Revenue NSW for assessment.							
<u>Agreement for Sale of Land - Options*</u>	<u>8</u> and <u>11</u>	<u>8</u> and <u>11</u>						
An acquisition arising from an arrangement involving an option, put option and/or call option	<u>8</u> and <u>11</u>	<u>9B & Exercise of Options over land</u>		<u>DUT 012v4</u> Point 8	Yes	Each purchaser/ transferee	Yes	<u>17</u>
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		<u>9B & Exercise of Options over land</u>		<u>DUT 012v4</u> Point 8	Yes	Each purchaser/ transferee	Yes	<u>17</u>
Transfer of an option to purchase land	<u>8</u> and <u>11</u>	<u>9B & Exercise of Options over land</u>			Yes	Each transferee	Yes	<u>17</u>
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	<u>9B</u> , <u>64D</u>	<u>9B & Exercise of Options over land</u>			Yes	Each transferee	Yes	<u>17</u>
Call option assignment duty	<u>107</u> , <u>109</u> , <u>111</u>	<u>9B & Exercise of Options over land</u>			Yes	Each person who assigns the right under the option	Yes	<u>17</u>
Exercise Notice and any related Agreement for Sale of Land	<u>11(1)(k)</u> <u>18(1)</u> <u>22(4)</u> <u>295(2)</u>	<u>9B & Exercise of Options over land</u>		<u>DUT 012v4</u> Point 8	Yes	Each purchaser/ transferee	Yes	<u>17</u>
<u>Agreement for Sale of Business*</u>	<u>8</u> and <u>11</u>	<u>8</u> and <u>11</u>		<u>DUT 004</u>	No	Each purchaser/ transferee	Yes	
Where parties not at arms' length					Yes	Each purchaser/ transferee	Yes	<u>37</u>
Business assets in more than one jurisdiction	<u>28</u>				Yes	Each purchaser/ transferee	Yes	<u>37</u>
Asset Sale Agreements					Yes	Each purchaser/ transferee	Yes	<u>37</u>

Transactions concerning dutiable property - Chapter 2 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?	eDuties application number (refer to section 3)
<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. * including leases granted for monetary or non-monetary consideration	8(1)(b)(ix)	8	ODA 082	CPN 025 CPN 027	No	Each person who obtains the beneficial ownership or whose beneficial ownership is increased	No	40.2
Grant of an option over dutiable property other than land*	8(1)(b)(ix)	8	ODA 081	CPN 025	No	Each grantee	No	40.1
<u>Deceased estates - Transfers</u>								
Not in accordance with the terms of the will/probate		8 and 11		DUT 012v4 , DUT 044v2 , DUT 045v2	Yes	Each transferee	Yes	41
Where entitlement is claimed under laws of intestacy	63(1)(a)(i)	63		DUT 046	No	Each transferee	Yes	41
A transfer of property, the subject of a trust for sale contained in the will/probate	63(1)(a)(i)	63		DUT 046	Yes	Each transferee	Yes	41
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)	63		DUT 012v4 , DUT 044v2 , DUT 045v2	Yes	Each transferee	Yes	41
Which involves a variation to the trusts contained in the will/deed of family arrangement	63(2)	63		DUT 012v4 , DUT 044v2 , DUT 045v2	Yes	Each transferee	Yes	41
Life and remaining interests		63			Yes	Each transferee	Yes	41
<u>Deceased estates - Transmission Application/ Acknowledgement*</u>								
	63			DUT 046	Yes	Each purchaser/ transferee	Yes	
Not in accordance with the terms of the will/probate		8 and 11		DUT 012v4 , DUT 044v2 , DUT 045v2	Yes	Each transferee	Yes	41
Where entitlement is claimed under laws of intestacy	63(1)(a)(i)	63			No	Each beneficiary/ devisee	Yes	41
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)	63			Yes	Each transferee	Yes	41

Transactions concerning dutiable property - Chapter 2 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?	eDuties application number (refer to section 3)
Declaration of trust over dutiable property								
Declaration of trust over dutiable property	8 and 11	8 and 11			Yes	Each trustee	Yes	52
Property vested in an apparent purchaser	55(1)(a)	55		DUT 030v2	Yes	Each applicant	Yes	3.1
First Home Buyers* (including Shared Equity Arrangements)								
First Home Buyers Assistance involving a trust	69-80A	78	ODA 066A or ODA 066B		Yes	Each purchaser/ transferee. Refer to the Proof of Identity Requirements for First Home Buyers	Yes	7
First Home Buyers Assistance with a surcharge liability	69-80A	78	ODA 066A or ODA 066B		Yes	Each purchaser/ transferee. Refer to the Proof of Identity Requirements for First Home Buyers	Yes	47
First Home Buyers Assistance with a transfer not in conformity	18(3)	78	ODA 066A or ODA 066B		Yes	Each purchaser/ transferee. Refer to the Proof of Identity Requirements for First Home Buyers	Yes	21
Possessory Application	52	52		DUT 012v4 Point 15	Yes	Each applicant	Yes	52
Primary Application (Application to bring land under the Real Property Act 1900)	53	53			Yes	Each applicant	Yes	52
Shared Equity Schemes								
Shared equity schemes - initial acquisition	281	281		DUT 052	Yes	Each purchaser/ transferee	Yes	49
Shared equity schemes - initial acquisition involving the First Home Buyers Assistance Scheme	281	281		DUT 052	Yes	Each purchaser/ transferee	Yes	50

Transactions concerning dutiable property - Chapter 2 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/Transferee Declaration required?	eDuties application number (refer to section 3)
Transfer of land/lease in conformity with an Agreement for sale*								
Transfer by direction	18(2)				Yes	Each transferee	Yes	20
Transfer of land in conformity to an Exercise Notice	18(2)				Yes	Each transferee	Yes	22
Transfer of land/lease in partial conformity/not in conformity with an Agreement for sale*								
Transfer of land not in conformity with an Agreement for sale* (when the transfer is not processed at the same time as the agreement for sale)	18(3)				Yes	Each transferee	Yes	29
Transfer of land made in partial conformity with an agreement	64C				Yes	Each transferee	Yes	23
Transfer of land - Superannuation								
Transfers of property in connection with persons changing superannuation funds	61	61			Yes	Each transferee	Yes	30
Transfers between trustees and custodians of superannuation funds or trusts	62	62			Yes	Each transferee	Yes	28
Transfers to self-managed superannuation funds	62A	62A			Yes	Each transferee	Yes	26
Transfers - Other								
Requests* - other than surrender/termination of lease	8 and 11	8 and 11			Yes	Each applicant	Yes	15
Surrender of a life interest	8 and 11	8 and 11			Yes	Each transferee / applicant	Yes	24
Partnership interests	8 , 11 , 29	8 and 11			Yes	Each transferee	Yes	12
Exchanges	8 and 11	8 and 11			Yes	Each purchaser/transferee	Yes	6
Partitions* Where there is more than one instrument subject to ad valorem duty	30	30		DUT 035v2	Yes	Each transferee	Yes	11

Transactions concerning dutiable property - Chapter 2 continued

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?	eDuties application number (refer to section 3)
Transfers (cont...)								
Transfer to new trustees	54	54			Yes	Each transferee / applicant	Yes	4
Transfers in relation to managed investment schemes	54A	54A		DUT 049v2	Yes	Each transferee / applicant	Yes	52
Property vested in an apparent purchaser (resulting trust)	55(1)(b)	55		DUT 030v2	Yes	Each transferee	Yes	3.2
Transfers to beneficiaries of trusts	57	57			Yes	Each transferee	Yes	31
Transfers of land used as the couple's/partner's principal place of residence and for some other non-residential purpose	104C	104C	ODA 068		Yes	Each transferee	Yes	34
Change in proportion of share transferred to foreign persons	104Y				Yes	Each transferee	Yes	8
Variation of Contract*								
Where the variation deed varies the purchaser/ transferee and 18(3) does not apply	31	31			Yes	Each purchaser/ transferee	Yes	48
Acquisitions of interest in landholder (Landholder Duty) - Chapter 4 of the Duties Act 1997								
Landholder Duty - exemptions and concessions	163A-163H	163A-163H	ODA 047		Yes	The person making the relevant acquisition	No	58
Landholder Duty - acquisition in a primary producer	163D	163D	ODA 043C		Yes	The person making the relevant acquisition	No	58
Landholder Duty - private landholder	145-163	145-163	ODA 043A		Yes	The person making the relevant acquisition	No	59
Landholder Duty - public landholder	145-163	145-163	ODA 043B		Yes	The person making the relevant acquisition	No	60
Wholesale and Imminent Wholesale Unit Trusts	Information and how to make an application for registration as a wholesale unit trust scheme .							

Miscellaneous duties - Chapter 10 of the Duties Act 1997

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?	eDuties application number (refer to section 3)
Replica Instruments	272		ODA 019		No	Not required	No	14

Exemptions from duty - Chapter 2 and 2A of the Duties Act 1997

Chapter 2 - exemptions*

All transactions - Section 65	65	65			No	Each purchaser/ transferee	Yes	46
Shared equity scheme - exemption to transferee	65(25)	281			No	Each purchaser/ transferee	Yes	51
Transfers as a result of a break up of a marriage where the transferor is not a natural person*	68(1)	68	ODA 069	CPN 006v2	No	Each transferee	Yes	16.1
Transfers as a result of a break up of a de facto relationship where the transferor is not a natural person*	68(1A)	68	ODA 069	CPN 006v2	No	Each transferee	Yes	16.2
Transfers as a result of a break up of a domestic relationship where the transferor is not a natural person*	68(2)	68	ODA 070	CPN 006v2	No	Each transferee/ applicant	Yes	16.3
Transfer as a result of a break-up of a marriage - superannuation interests* - where the transferee is not a natural person e.g., a company or trust	68(3A)	68	ODA 069	CPN 006v2	No	Each purchaser/ transferee	Yes	16.1
Transfer as a result of a break-up of a de facto relationship - superannuation interests* - where the transferee is not a natural person e.g., a company or trust	68(3A)	68	ODA 069	CPN 006v2	No	Each purchaser/ transferee	Yes	16.2
Transfer as a result of a break-up of a marriage, de facto relationship or domestic relationship* - where there is a transfer to a person's legal personal representative when the party to the marriage, de facto relationship or domestic relationship has died	68	68	ODA 069	CPN 006v2	No	The deceased person's legal representative	Yes	16.1, 16.2 or 16.3

Chapter 2A - exemptions

New home development by Australian-based developers that are foreign persons	104ZJA	How to apply		G013v2 CPN 023	No	Each purchaser/ transferee	Yes	35
Exemption for certain build-to-rent properties transferred to foreign persons	104ZJB	How to apply		G014	No	Each purchaser/ transferee	Yes	36
Surcharge purchaser duty exemption for retirement visa holders	104ZKB		ODA 076I		No	Each purchaser/ transferee	Yes	52

Exemptions and concessions from duty - Chapter 11 of the Duties Act 1997

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/ Transferee Declaration required?	eDuties application number (refer to section 3)
Chapter 11 – General exemptions and concessions								
Corporate consolidation -concession (post-transaction)	273A - 273F	273B(2) -Post	ODA 028B (Post) ODA 043A		Yes	Each applicant	No	53
Corporate consolidation -concession (pre-transaction)	273A - 273F	273B(2) -Pre	ODA 028B (Pre)		Yes	Each applicant	No	54
Corporate reconstruction -concession (post-transaction) (Transfer Duty)	273A - 273F	273B(1) -Post	ODA 028A (Post)		Yes	Each applicant	Yes	55
Corporate reconstruction -concession (post-transaction) (Landholder Duty)	273A - 273F	273B(1) -Post	ODA 028A (Post) ODA 043A		Yes	Each applicant	No	55
Corporate reconstruction -concession (pre-transaction)	273A - 273F	273B(1) -Pre	ODA 028A (Pre)		Yes	Each applicant	No	56
Exemption -corporate reconstruction transactions that occur before 1 Feb 2024 (Transfer Duty)	273A - 273F	273B(1)	ODA 028A		No	Each applicant	Yes	57
Exemption -corporate reconstruction transactions that occur before 1 Feb 2024 (Landholder Duty)	273A - 273F	273B(1)	ODA 028A ODA 047		No	Each applicant	No	57
Exemption -corporate consolidation transactions that occur before 1 Feb 2024	273A - 273F	273B(2)	ODA 028B ODA 047		No	Each applicant	No	57

Exemptions from Duty (continued)

Document/Transaction Type	Section of Duties Act 1997	Evidentiary requirements	Forms	Revenue Rulings and Commissioner's Practice Notes	Surcharge liability	Proof of identity required from...	Purchaser/Transferee Declaration required?	eDuties application number (refer to section 3)
Chapter 11 – General exemptions and concessions								
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: • 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	274	ODA 071	DUT 050v2	No	Each purchaser/transferee	Yes	9
Transfer of Land used for Primary Production Between Family Members * For a declaration of bare trust made on or after 2/12/2024 where the transfer of dutiable property to the bare trustee is exempt under section 274 of the Duties Act 1997	274 65(1)(f)	274 65	ODA 071	DUT 050v2	No	Each purchaser/transferee	Yes	9
Charitable and benevolent bodies	275 and 275A	275	ODA 048	DUT 034	No	Each purchaser/transferee	Yes	42
Aboriginal land councils	280				No	Each purchaser/transferee	Yes	52
Registered native title body corporates	280A	280A			No	Each purchaser/transferee	Yes	52
Instruments issued for the purpose of creating, issuing, or marketing mortgage-backed securities	283				No	Not required	No	44
Asset-backed securities	284				No	Not required	No	43

Section 3 - eDuties application types

Transactions outlined in Section 2 of the matrix must be lodged with Revenue NSW. It is important to select the correct application type to avoid rejection or delay. To identify the correct application type for eDuties lodgement, locate the eDuties application number in the last column of Section 2 and refer to the table below.

No	Application Type
1	Acknowledgement of Trust -section 8AA
2.1	Assessment -aggregation of dutiable transaction -section 25 • Subtype-Pro-rata (duty split across agreements)
2.2	Assessment -aggregation of dutiable transaction -section 25 • Subtype-First Home Buyers Assistance (FHBA)
3.1	Assessment -apparent purchaser -section 55 • Subtype-55(1)(a) -declaration of trust
3.2	Assessment -apparent purchaser -section 55 • Subtype-55(1)(b) -transfer of dutiable property from an apparent purchaser to a real purchaser
4	Assessment -change in trustee -section 54
5	Assessment -deed of novation
6	Assessment -exchanges -sections 8 and 11
7	Assessment -first home buyer assistance (FHBA) involving a trust -sections 69-80A
8	Assessment -fractional interest including foreign and Australian interest where Australian fraction increases
9	Assessment -intergenerational rural transfers (where the transferor and/or transferee is a company or trust) -section 274
10	Assessment -liable transactions valued at \$20M or over
11	Assessment -partitions -section 30
12	Assessment -partnership interests -sections 8,11 and 29
13.1	Assessment -premium property • Subtype-Mixed use -section 32B
13.2	Assessment -premium property • Subtype-Large parcels over two hectares 32C

No	Application Type
14	Assessment -replica instruments -section 272
15	Assessment -request
16.1	Assessment - transfer as a result of break-up of relationship (where the transferor is not a natural person) • Subtype-Break-up of a marriage - section 68(1) Also use the above application type for transfers to the deceased person's legal representative.
16.2	Assessment - transfer as a result of break-up of relationship (where the transferor is not a natural person) • Subtype-Break-up of a de facto relationship -section 68(1A) Also use the above application type for transfers to the deceased person's legal representative.
16.3	Assessment - transfer as a result of break-up of relationship (where the transferor is not a natural person) • Subtype-Break-up of a domestic relationship -section 68(2) Also use the above application type for transfers to the deceased person's legal representative.
17	Assessment -transaction arising from a put/call option
18	Assessment - transfer by corporation of principal place of residence to principal shareholder or spouse -section 96
19	Assessment -transaction arising from a put/call option
20	Assessment -transfer by direction -section 18(2)
21	Assessment -transfer not in conformity -first home buyer assistance (FHBA) -section 18(3)
22	Assessment -transfer of land in conformity to an exercise notice -section 18(2)
23	Assessment -transfer of land made in partial conformity with an agreement -section 64C

Section 3 - eDuties application types

Transactions outlined in Section 2 of the matrix must be lodged with Revenue NSW. It is important to select the correct application type to avoid rejection or delay. To identify the correct application type for eDuties lodgement, locate the eDuties application number in the last column of Section 2 and refer to the table below.

No	Application Type
24	Assessment - transfer of life interest - sections 8 and 11
25	Assessment - transfer of property subject to a statutory trust to a beneficial owner - section 56A
26	Assessment - transfer to self-managed superannuation funds - section 62A
27	Assessment - transfers back from a nominee - section 56
28	Assessment - transfers between trustees and custodians of superannuation funds or trusts - section 62
29	Assessment - transfers not in conformity (when the transfer is not processed at the same time as the agreement for sale) - section 18(3)
30	Assessment - transfers of property in connection with persons changing superannuation funds - section 61
31	Assessment - transfers to beneficiaries of trusts - section 57
32	Assessment - transfers to married couples and de facto partners - section 104B (for transfers executed before 11 April 2012)
33	Assessment - trustee for a named purchaser or company
34	Assessment - transfers of land used as the couple's/partner's principal place of residence and for some other non-residential purpose - section 104C
35	Australian Based Developer Application for Exemption & Reassessment
36	Build to Rent application for exemption and reassessment/refund
37	Business/Asset Sale Agreement
38	Cancelled agreements (for the sale or transfer of dutiable property) - section 50

No	Application Type
39	Cancelled transfers of dutiable property - section 50A
40.1	Change of Beneficial Ownership - create, extinguish or change in dutiable property - section 8(1)(b)(ix) • Subtype - Grant of a Put Option and/or Call Option
40.2	Change of Beneficial Ownership - create, extinguish or change in dutiable property - section 8(1)(b)(ix) • Subtype - All other changes in beneficial ownership
41	Deceased estate - section 63(1)(a)(iii) and section 63(2)
42	Exemption - charitable and benevolent bodies - sections 275 and 275A
43	Exemption - asset backed securities - section 284
44	Exemption - instruments issued for the purpose of creating, issuing or marketing mortgage-backed securities - section 283
45	Exemption - mortgage backed securities - section 282
46	Exemption from duty - section 65
47	First Home Buyers Assistance Scheme
48	Reassessment - alteration in purchase price - section 31
49	Shared Equity Scheme - section 281
50	Shared Equity Scheme - section 281 • Subtype - First home buyer
51	Shared Equity Scheme - section 281 • Subtype - Section 65(25) - Exemption to transferee
52	Other

Section 3 - eDuties application types

Transactions outlined in Section 2 of the matrix must be lodged with Revenue NSW. It is important to select the correct application type to avoid rejection or delay. To identify the correct application type for eDuties lodgement, locate the eDuties application number in the last column of Section 2 and refer to the table below.

No	Corporate Reconstruction/Consolidation Application Type
53	Concession -Corporate Consolidation - (Post-Transaction) Section 273A -273F
54	Concession -Corporate Consolidation - (Pre-Transaction) Section 273A -273F
55	Concession -Corporate Reconstruction - (Post-Transaction) Section 273A -273F
56	Concession -Corporate Reconstruction - (Pre-Transaction) Section 273A -273F
57	Exemption -corporate reconstruction and consolidation transaction - section 273A -273F
No	Landholder Application Type
58	Landholder -exemptions and concessions -section 163A -163H
59	Landholder -private landholder
60	Landholder -public landholder
61	Landholder -submission

No	Cancelled Agreement/Transfer Application Type
62	Cancelled agreements (for the sale or transfer of dutiable property) - section 50
63	Cancelled transfers of dutiable property -section 50A
No	EDR Application Type
64	EDR -Cancellation of assessment
65	Rectification of error (incl. duties verification error resolution) request
66	Refund of overpayments -section 18 TAA 1996
67	Remission of interest -section 25 TAA 1996