

Guideline

Documentary evidence requirements *Duties Act 2001*

Preamble

This guideline provides information for taxpayers and their professional advisors about the requirements for documentary evidence. It explains what is to be lodged with dutiable transactions at the State Revenue Office or to be retained where they are being endorsed on Tasmanian Revenue Online (TRO).

Evidence

The types of evidence to accompany various instruments, transactions, exemptions and concessions under the [Duties Act 2001](#) are included in the following table.

Documentary evidence is a record(s) required by the Commissioner of State Revenue under section 60(1) of the *Taxation Administration Act 1997* to be retained by the taxpayer (and consequently self-endorsers under their TRO Notice of Approval and Conditions).

The evidence table has two sections:

1. General evidence requirements; and
2. Additional evidence requirements when claiming an exemption or concession from duty.

Any necessary evidence required to substantiate a duty assessment **should be provided at the time of lodgement**. Where a concession or an exemption is claimed, you should identify the appropriate concession or exemption provision, using the Duty Lodgement Sheet. If a transaction is lodged without the minimum required evidence identified in this guideline it may be returned as being incomplete for lodgement.

Other evidence

There **may** be times when extra evidence is required because of the circumstances of the transaction, changes to legislation, or revised assessing processes. If extra evidence is required, State Revenue Office staff will contact you. This can include requesting further evidence for transactions that are endorsed through TRO when transactions are reviewed by the SRO.

Endorsing through TRO

If endorsing through TRO the endorsing agent should, at minimum, retain the evidence detailed in this guideline. If the transaction, exemption or concession evidence is not detailed in this guideline and a matter is endorsed, the TRO Agent should retain reasonable evidence to substantiate the manner in which a transaction has been endorsed.

For more information

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General requirements

Section	Dutiable transaction type	Documentary evidence requirements	
6(1)(a)	Transfer of land	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer instrument (Land Titles Office Transfer form). • A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). • Evidence of dutiable value where appropriate. • Details of each of the parties to the transaction and particulars of the transaction. This can be collected through the following forms: <ul style="list-style-type: none"> • Transferee (Purchaser) Information Company Government Body Form • Transferee (Purchaser) Information Person Form • Transferor (Vendor) Information Company Government Body Form • Transferor (Vendor) Information Person Form • Transaction Information Form • Alternatively information about each of the parties to the transaction and particulars of the transaction can be collected on Tasmanian Revenue Online by producing either online certificates, or a combination of online certificates and the forms above. The online certificates include: <ul style="list-style-type: none"> • Transfer Certificate. This collects information about each party to the transaction and can be used to protect personal information. • Transferor Transaction Certificate. This collects information about all the transferors and information about the property being transacted. Personal details about each transferor can be populated from Transfer Certificates. • Transferee Transaction Certificate. This collects information about each of the parties to the transaction and particulars of the transaction. It can be populated by information collected in a Transferor Transaction Certificate and Transfer Certificates. • If a transferee is a foreign person in accordance with the <i>Duties Act 2001</i> a Foreign Investor Acquisition Statement may also be required. You do not have to provide a Foreign Investor Acquisition Statement if the transaction is exempt from duty or if a concession under Part 5 of the Duties Act applies (excluding a concession under section 50). • If a transferee is a holder of a Permanent Visa within the meaning of the <i>Migration Act 1958</i> or a New Zealand citizen with a Special Category Visa within the meaning of the <i>Migration Act 1958</i> of the Commonwealth, they are required to provide evidence of their Visa status. Evidence may include a certified copy of their passport evidencing their Visa status or documentation obtained from the Visa Entitlement Verification Online (VEVO) system from the Commonwealth Department of Home Affairs.
		Notes	<ul style="list-style-type: none"> • Where evidence of dutiable value is required, you must provide evidence in accordance with the Evidence of Value public ruling available from www.sro.as.gov.au.
6(1)	Sale or transfer of business assets	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer, assignment of lease or grant of lease instrument. • Where the sale of business includes a transfer of freehold land, details of each of the parties to the transaction and particulars of the transaction. This can be collected as detailed above, including details to determine is a transferee is a foreign person. • A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). • Apportionment of the consideration between the dutiable and non-dutiable property, including: <ul style="list-style-type: none"> • the value of motor vehicle(s) (if any) and evidence of duty paid on the transfer of registration; • the value of site goodwill (if any relevant to Tasmanian real property); and • the value of plant and equipment supported by a depreciation schedule. • Evidence of dutiable value where appropriate. • Where the sale of business includes a transfer of freehold land, if a transferee is a foreign person a Foreign Investor Acquisition Statement is required. If the transferee/s are not foreign, reasonable evidence to prove they are not foreign should be obtained.
		Notes	<ul style="list-style-type: none"> • Financial statements may also be required to determine the unencumbered value of property.

Section	Dutiable transaction type	Documentary evidence requirements	
			<ul style="list-style-type: none"> Refer to the public guideline Duty Payable on the Purchase of Business Assets which provides further details regarding the calculation of duty payable on the transfer of business assets. Refer to the public revenue ruling Discretion to disregard the value of goods which provides further details regarding the duty concession for goods contained under section 24 of the Duties Act 2001.
6(1)	Transfer of a partnership interest	Evidence	<ul style="list-style-type: none"> Original executed and dated transfer, assignment of lease or grant of lease instrument. A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). Financial statements of the partnership as at, or approximate to, the date of the transaction. Evidence of dutiable value where appropriate. If a transferee is a foreign person a Foreign Investor Acquisition Statement is required. If the transferee/s are not foreign reasonable evidence to prove they are not foreign should be obtained.
		Notes	<ul style="list-style-type: none"> The duty payable on the transfer of a partnership interest is calculated in accordance with section 25 of the Duties Act based on the value of consideration paid for the interest or the value of the partnership interest, whichever is the greater.
6(1)	Transfer or vesting's following an application to amend a Strata Plan	Evidence	<ul style="list-style-type: none"> Original executed and dated transfer instrument. In the case of a transfer between lot owners to amend, a copy (or the original) of the agreement for sale. In the case of a transfer by the body corporate, minutes from the body corporate evidencing the decision to amend the plan. Copy of the new and old strata plan sheets. Details of the area being affected, in metres squared, and any improvements if not evident from the plans.
		Notes	<ul style="list-style-type: none"> While an Application to Amend a Strata Plan was abolished from duty from 1 July 2017 once an application is approved it may result in a dutiable transaction being either a transfer of land or a change in beneficial ownership of the land in the application that occurs upon registration of the application.
6(1)	Transfers from deceased estates to beneficiaries or relating to a Deed of Family Arrangement	Evidence	<ul style="list-style-type: none"> Original executed and dated transfer instrument (Land Titles Office Transfer form). Copy or original deed of family arrangement if applicable. Where the transaction includes a transfer of freehold land, details of each of the parties to the transaction and particulars of the transaction. This can be collected as detailed above under 6(1)(a) - Transfer of land, including details to determine if a transferee is a foreign person. In the case of a grant of probate, a copy of probate, including the relevant will to which probate was granted. Copy of Short Form Affidavit lodged with application for grant of probate (if applicable). In the case of a grant of letters of administration, a copy of the grant together with full details of any spouse and or issue of the deceased entitled to a distribution of the estate. Schedule of estate assets as at, or approximate to, the date of the transaction. This should include full details of distributions made from the estate.
13	Transfer where there is no written instrument	Evidence	<ul style="list-style-type: none"> Completed Statement for dutiable transactions not effected by a written instrument.
		Notes	<ul style="list-style-type: none"> Section 13 of the Duties Act requires the transferee to make a written statement if the transaction is not effected by a written instrument. This is not required in most land transactions because the Land Titles Office transfer is a written instrument.

Section	Dutiable transaction type	Documentary evidence requirements	
22	Aggregation of two or more transactions	Evidence	<ul style="list-style-type: none"> Where aggregation does apply, evidence relevant to each transaction that forms part of the aggregated transaction is required, including where applicable details of the apportionment of the consideration. A copy (or the original) of each agreement or contract for sale (if any). Original transfer instruments (or where duty has been paid on one instrument previously, a copy of same). Where a taxpayer believes aggregation may be required, a completed Section 22 Duties Act 2001 - Statutory Declaration: Aggregation Statement together with supporting documentation as requested in the statement. This statement will assist in determining if aggregation is applicable. Where the taxpayer wishes the Commissioner to exercise the discretion to not aggregate dutiable transactions where it would not be just and reasonable to do so (section 22(2)): <ul style="list-style-type: none"> Evidentiary requirements as for section above; and A written request for the exercise of Commissioner's discretion and a submission as to why it would not be just and reasonable to aggregate the transactions.
		Notes	<ul style="list-style-type: none"> Refer to the public revenue ruling titled Application of section 22 of the Duties Act (aggregation) which provides further details regarding the aggregation provisions.
36B-36I	Subsequent transactions – where the transferee named on a transfer is different to the purchaser named under a contract	Evidence	<ul style="list-style-type: none"> Original executed and dated transfer instrument (Land Titles Office Transfer form). A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). An original completed Statutory Declaration – Subsequent transaction including sub-sales.
		Notes	<ul style="list-style-type: none"> Refer to the public guideline titled Sub-Sales provisions Guideline which provides further details regarding subsequent transactions and sub-sales.
42	Declaration of trust relating to unidentified and / or non-dutiable property (entered into prior to 1 July 2017)	Evidence	<ul style="list-style-type: none"> Original executed and dated trust deed.
		Notes	<ul style="list-style-type: none"> Duplicates submitted will be endorsed with Nil duty payable pursuant to section 219. Only relates to deeds establishing a trust relating to unidentified and / or non-dutiable property dated prior to 1 July 2017. Deed declaring a trust over dutiable property or deeds varying a trust that contains dutiable property may still result in a dutiable transaction.
44	Superannuation trust deeds (establishment or variations) (entered into prior to 1 July 2017)	Evidence	<ul style="list-style-type: none"> Original executed and dated trust deed.
		Notes	<ul style="list-style-type: none"> Duplicates submitted will be endorsed with Nil duty payable pursuant to section 219. Only relates to deeds establishing a superannuation fund or varying a deed dated prior to 1 July 2017. Variations to a fund after 1 July 2017 may still result in a dutiable transaction.
67	Land-rich acquisitions (entered into prior to 6 December 2016)	Evidence	<ul style="list-style-type: none"> Original instrument by which the interest was acquired. A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). A Land Rich Acquisition Statement in accordance with section 68 of the Duties Act.
		Notes	<ul style="list-style-type: none"> Land-rich provisions were repealed (effective 6 December 2016). Acquisitions on, or after, this date may be subject to duty under the Landholder provisions that commenced on 6 December 2016. Refer to the Duties Act 2001 – Land Rich Provisions Guideline which provides further details regarding land rich acquisitions.

Section	Dutiable transaction type	Documentary evidence requirements	
65 & 68	Landholder acquisitions (entered into on or after 6 December 2016)	Evidence	<ul style="list-style-type: none"> • Original instrument by which the interest was acquired. • A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). • An “Acquisition of an Interest in a Private Landholder” form or an “Acquisition of an Interest in a Public Landholder” form in accordance with the Duties Act. • Confirmation of whether or not a person liable to pay duty on the relevant acquisition is a foreign person in accordance with the <i>Duties Act 2001</i> • If a person liable to pay duty on the relevant acquisition is not a foreign person because they are a holder of a Permanent Visa within the meaning of the <i>Migration Act 1958</i> or a New Zealand citizen with a Special Category Visa within the meaning of the <i>Migration Act 1958</i> of the Commonwealth, they are required to provide evidence of their Visa status. Evidence may include a certified copy of their passport evidencing their Visa status or documentation obtained from the Visa Entitlement Verification Online (VEVO) system from the Commonwealth Department of Home Affairs. • Supporting evidence / documentation as detailed in the Acquisition Statement.
		Notes	<p>Landholder provisions came into effect 6 December 2016. Prior to this date Landholder duty did not exist but acquisitions may have been subject to duty under the Land-rich provisions which were repealed on 6 December 2016.</p> <p>Refer to rulings containing further information about landholder duty:</p> <ul style="list-style-type: none"> • PUB-DT-2016-5 Landholder Provisions - Treatment of Fixtures; • PUB-DT-2016-4 Landholder Provisions - Tracing Interests in Land through Discretionary Trusts; • PUB-DT-2016-3 Landholder Provisions - Constructive ownership of Land Holdings through Linked Entities; and • PUB-DT-2016-2 Landholder Provisions - Bare Trustees. <p>Refer to Introduction to the Landholder provisions guideline containing further information about landholder duty.</p>
9 & 90	Transfer or acquisition of a land use entitlement	Evidence	<ul style="list-style-type: none"> • If the land use entitlement was acquired by way of an allotment of shares or the issue of units a completed Acquisition of Land use Entitlements - Section 89 form is required to be lodged. • In all other cases, a statutory declaration made by the person who has acquired the land use entitlement, attesting to: <ul style="list-style-type: none"> • how the land use entitlement was obtained; • the terms of the land use entitlement; • the identity of the property in which a land use entitlement has been acquired; and • the consideration paid for the land use entitlement. • In all cases, a copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). • Confirmation of whether or not a person liable to pay duty on the relevant transfer or acquisition is a foreign person in accordance with the <i>Duties Act 2001</i> • If a person liable to pay duty on the transfer or relevant acquisition is not a foreign person because they are a holder of a Permanent Visa within the meaning of the <i>Migration Act 1958</i> or a New Zealand citizen with a Special Category Visa within the meaning of the <i>Migration Act 1958</i> of the Commonwealth, they are required to provide evidence of their Visa status. Evidence may include a certified copy of their passport evidencing their Visa status or documentation obtained from the Visa Entitlement Verification Online (VEVO) system from the Commonwealth Department of Home Affairs.

Exemptions and concessions – additional requirements

Section	Dutiable transaction type	Documentary evidence requirements	
16(1)	Dutiable transactions effected by more than one instrument	Evidence	<ul style="list-style-type: none"> The original instrument requiring stamping under section 16(1). A copy of the document on which duty has been endorsed / stamped.
16(3)	Transfer to a trustee subject to a declaration of trust where duty has been paid on the declaration of trust	Evidence	<ul style="list-style-type: none"> A copy (or the original) of the declaration of trust endorsed with <i>ad valorem</i> duty and copies of any amending deeds. Original executed transfer instrument.
16(4)	Declaration of trust where duty has been paid on the transfer	Evidence	<ul style="list-style-type: none"> Original declaration of trust. A copy of the transfer that has been endorsed with <i>ad valorem</i> duty and a copy of the contract for sale that was entered into when the property was acquired. A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into).
		Notes	<ul style="list-style-type: none"> The declaration must declare the same trusts as those upon and subject to which the same dutiable property was transferred.
20(3)	Transfer where improvements have been made to the property by the transferee prior to the transfer	Evidence	<ul style="list-style-type: none"> Statutory Declaration from both the transferor and the transferee attesting to the fact that the improvements were made by the transferee. Evidence that the improvements were made and paid for by the transferee. This may include: <ul style="list-style-type: none"> copies of relevant accounts for building materials and/or services; and evidence that those accounts were paid by the transferee, e.g. receipts issued to the transferee, cheque stubs or bank records evidencing payment. Copies of any written agreement that may have been in place between the transferor and the transferee in relation to the making of the improvements.
24	Transactions concerning goods and leases of commercial property	Evidence	<p>When lodging with the SRO or self-endorsing on TRO:</p> <ul style="list-style-type: none"> Original executed and dated transfer, assignment of lease or grant of lease instrument. A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). Apportionment of the consideration between the dutiable and non-dutiable property, including: <ul style="list-style-type: none"> the value of motor vehicle(s) (if any) and evidence of duty paid on the transfer of registration; the value of site goodwill (if any relevant to Tasmanian real property); and the value of plant and equipment supported by a depreciation schedule. Evidence of dutiable value where appropriate.
		Notes	<ul style="list-style-type: none"> Refer to the revenue ruling Discretion to Disregard the Value of Goods for further details regarding eligibility requirements for this concession. Financial statements may also be required to determine the unencumbered value of property. Refer to the public guideline Duty Payable on the Purchase of Business Assets which provides further details regarding the calculation of duty payable on the transfer of business assets.

Section	Dutiable transaction type	Documentary evidence requirements	
26	Partitions	Evidence	<ul style="list-style-type: none"> • A copy (or the original) of the agreement or contract for sale (if any). • Original transfer instruments. • Evidence of dutiable value where appropriate. • Plan identifying changes effected by partition agreement. • Advice as to the area of land subject to partition or exchange if not evident from the agreement or contract for sale. • Any other relevant supporting documentation, such as a declaration of trust, copy of Certificate of Title, plan of subdivision, if applicable.
		Notes	<ul style="list-style-type: none"> • A partition, consisting of two or more transfers, is taken to be a single transaction for the purposes of section 26. • The dutiable value calculated under section 26 is based on the value of property transferring to a person which exceeds the value of the interest held by the person prior to the partition. • The minimum duty payable under section 26 is \$50.
35	Vesting Order	Evidence	<ul style="list-style-type: none"> • Original vesting order. • If a claim is being made that <i>ad valorem</i> duty has previously been paid, the original (or a copy) of the instrument endorsed with duty. • If a claim is being made that the applicant made improvements to the land prior to the vesting: <ul style="list-style-type: none"> ○ Statutory Declaration from both the transferee attesting to the fact that the improvements were made by the transferee. ○ Evidence that the improvements were made and paid for by the transferee. This may include: <ul style="list-style-type: none"> ▪ copies of relevant accounts for building materials and/ or services; and ▪ evidence that those accounts were paid by the transferee, e.g. receipts issued to the transferee, cheque stubs or bank records evidencing payment. • Confirmation of whether or not a person liable to pay duty on the vesting is a foreign person in accordance with the <i>Duties Act 2001</i>. • If a person liable to pay duty on the vesting is not a foreign person because they are a holder of a Permanent Visa within the meaning of the <i>Migration Act 1958</i> or a New Zealand citizen with a Special Category Visa within the meaning of the <i>Migration Act 1958</i> of the Commonwealth, they are required to provide evidence of their Visa status. Evidence may include a certified copy of their passport evidencing their Visa status or documentation obtained from the Visa Entitlement Verification Online (VEVO) system from the Commonwealth Department of Home Affairs.
		Notes	<ul style="list-style-type: none"> • Generally duty will be calculated based on the adjusted Government valuation, or on an independent valuation if available.
37 & 49	Transfer of dutiable property to a new trustee.	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer instrument (Land Titles Office Transfer form). • An original or copy of the deed of retirement and deed of appointment of a new trustee. • A copy of the trust deed, including any variations. Note: Trust deeds dated prior to 1 July 2017 must be endorsed with duty paid (if applicable).
		Notes	<ul style="list-style-type: none"> • This section provides a concession for a transfer of dutiable property to a new trustee due to the retirement of a trustee, the appointment of a new trustee or the appointment of an additional trustee. • The deed of variation to appoint a new trustee will generally be processed under section 37 as at the point of declaration the property vests in the new trustees. The transfer will then generally be processed under section 49.

Section	Dutiable transaction type	Documentary evidence requirements	
38	Transfer to a custodian of managed investment schemes	Evidence	<ul style="list-style-type: none"> • Original transfer instrument. • Evidence that the transferor is a responsible entity of a managed investment scheme. • Any deed or agreement evidencing that the transferee is a custodian or agent of the managed investment scheme.
39(1)(a)	Declaration of trust made by an apparent purchaser where dutiable property is vested, or is to be vested, in the apparent purchaser for the real purchaser	Evidence	<ul style="list-style-type: none"> • Original declaration of trust. • Copy of original transfer instrument (transfer to apparent purchaser) if in existence. • Statutory declarations completed by both the apparent purchaser and the real purchaser attesting to: <ul style="list-style-type: none"> ○ the intention of the parties regarding the beneficial ownership of the property; ○ why the property is being vested in the name of the apparent purchaser; ○ who actually provided the purchase money for the property including any deposit payable under any agreement for the purchase of the property; and ○ the date of birth of the real purchaser (if under 18) or, if the real purchaser is a company, the date of its incorporation. • Evidence to confirm that the real purchaser actually provided the purchase money for the property (including the deposit) e.g. bank statements, copies of cheques. • If any of the purchase money was borrowed by the apparent purchaser details of the loan arrangements and any indemnities given by the real purchaser.
39(1)(b)	Transfer from an apparent purchaser to the real purchaser	Evidence	<ul style="list-style-type: none"> • Original transfer instrument from apparent purchaser to real purchaser. • Copy of original transfer instrument (transfer to apparent purchaser). • Statutory declarations completed by both the apparent purchaser and the real purchaser attesting to: <ul style="list-style-type: none"> ○ the intention of the parties regarding the beneficial ownership of the property at the time of purchase by the apparent purchaser; ○ why the property was purchased in the name of the apparent purchaser; ○ who actually provided the purchase money for the property including any deposit payable under the agreement for the purchase of the property; and ○ the date of birth of the real purchaser (if under 18) or, if the real purchaser is a company, the date of its incorporation. • Evidence to confirm that the real purchaser actually provided the purchase money for the property (including the deposit) e.g. bank statements, copies of cheques. • If any of the purchase money was borrowed by the apparent purchaser details of the loan arrangements and any indemnities given by the real purchaser together with evidence of the source of any loan repayments made prior to the transfer.
40	Transfer back from a nominee	Evidence	<ul style="list-style-type: none"> • Copy of the transfer instrument (to the nominee) that has been endorsed with <i>ad valorem</i> duty. • Original transfer instrument (from nominee back to the original transferor). • Evidence of the trust relationship. • Completed statutory declarations by the transferee and the transferor attesting that no-one other than the transferor has had a beneficial interest in the property between the time of the transfer to the trustee and the time of the transfer from the nominee back to the original transferor. • Details of bank account to refund any duty previously paid, if applicable.

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		Notes	<ul style="list-style-type: none"> • Duty is payable on the initial transfer to the nominee. Section 40 provides that any amount of duty paid over \$50 on the original transfer to the nominee may be refunded when the property is subsequently transferred back from the nominee to the original transferor. • No other person other than the original transferor can have had a beneficial interest in the property (other than the nominee's right to indemnity as trustee) between the time it was transferred to the nominee up until the time it is transferred back to the original transferor.
41	Property passing to a beneficiary	Evidence	<ul style="list-style-type: none"> • A copy of the original trust deed along with any variations to the trust. • A statutory declaration by the trustee declaring: <ul style="list-style-type: none"> ○ the beneficiary was a beneficiary when the property, or what was substantially the same property, was first vested in the trust; and ○ the transfer is to the beneficiary absolutely or to the beneficiary as trustee of another trust (the second trust) of which all the beneficiaries are natural persons who were beneficiaries of the second trust, when the property, or what was substantially the same property, was first vested in the principal trust. • If the beneficiary is not specifically named in the trust deed evidence that the beneficiary falls within the relevant class of beneficiaries provided for by the trust deed.
45	Transfers between superannuation funds	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer instrument (Land Titles Office Transfer form). • Copies of the governing rules of the complying superannuation funds concerned. • An explanation of the background of the transfer and the entitlements to be extinguished and created, including: <ul style="list-style-type: none"> ○ that the transfer is occurring as a result of a person ceasing to be a member of, or otherwise ceasing to be entitled to benefits from, the transferor fund; and ○ that the person is becoming a member of, or otherwise entitled to benefits from, the transferee fund. • A statutory declaration from a trustee of each of the superannuation funds concerned stating that the fund will be a complying superannuation fund within 12 months after the transfer occurring.
46	Transfers between trustees and custodians of superannuation funds	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer instrument (Land Titles Office Transfer form). • A statutory declaration from the trustee of the superannuation fund and the custodian concerned giving an explanation of the background of the transfer and declaring that there is no change in the beneficial ownership of the property. • Where the transfer is between two custodians, a declaration from each custodian concerned giving an explanation of the background of the transfer and declaring that there is no change in the beneficial ownership of the property. • Where the transaction relates to a limited recourse borrowing arrangement: <ul style="list-style-type: none"> • evidence that the mortgage has been discharged; or • the loan has been repaid.
46E	First home buyer duty concession	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer instrument (Land Titles Office Transfer form). • A copy (or the original) of the agreement for sale (if no agreement, notification in writing that no agreement was entered into). • Evidence of dutiable value where appropriate (Contract of sale). • Completed Section 46E Concession from duty - Transfer to first home buyers of an established home.
		Notes	<ul style="list-style-type: none"> • Where evidence of dutiable value is required, you must provide evidence in accordance with the Evidence of Value public ruling available from www.sro.as.gov.au.

Section	Dutiable transaction type	Documentary evidence requirements	
46N	Pensioner duty concession if home sold before eligible transaction	Evidence	<ul style="list-style-type: none"> Original executed and dated transfer instrument (Land Titles Office Transfer form). A copy (or the original) of the agreement for sale of existing property (if no agreement, notification in writing that no agreement was entered into) or a copy of the transfer. A copy (or the original) of the agreement for purchase of new property (if no agreement, notification in writing that no agreement was entered into). Completed Sections 46N & 46O Concession from duty - Transfer to pensioner/s downsizing home, including a copy of the eligible pensioner concession card.
		Notes	<ul style="list-style-type: none"> An application for this concession can only be made when the former home has been sold within the period 10 February 2018 and 9 February 2019, and the purchase of the new home settles within six months (either before or after) the sale of the former home. Where evidence of dutiable value is required, you must provide evidence in accordance with the Evidence of Value public ruling available from www.sro.as.gov.au.
46O	Pensioner duty concession if home sold after eligible transaction	Evidence	<ul style="list-style-type: none"> Copy of original executed and dated transfer instrument (Land Titles Office Transfer form). A copy (or the original) of the agreement for sale of existing property (if no agreement, notification in writing that no agreement was entered into) or a copy of the transfer. Completed Sections 46N & 46O Concession from duty - Transfer to pensioner/s downsizing home, including a copy of the eligible pensioner concession card.
		Notes	<ul style="list-style-type: none"> An application for this concession can only be made when the former home has been sold within the period 10 February 2018 and 9 February 2019, and the purchase of the new home settles within six months (either before or after) the sale of the former home. When completing the application you will need to provide bank details for any refund that may be payable. Where evidence of dutiable value is required, you must provide evidence in accordance with the Evidence of Value public ruling available from www.sro.as.gov.au.
47	Transfer to a beneficiary under a deceased estate	Evidence	<ul style="list-style-type: none"> Original executed and dated transfer instrument (Land Titles Office Transfer form). Copy or original deed of family arrangement, if applicable. In the case of a grant of probate, a copy of probate, including the relevant will to which probate was granted. In the case of a grant of letters of administration, a copy of the grant together with full details of any spouse and or issue of the deceased so entitled to a distribution of the estate. Schedule of estate assets as at date of death (e.g. Short Form Affidavit, if applicable) and as at or approximate to the date of the deed of family arrangement. Details of any distributions already made between the date of death and the relevant transfer.
		Notes	<ul style="list-style-type: none"> Section 47 does not relate to transfers by way of assent which is exempt pursuant to section 53(j).
48	Conversion of lots on a strata plan where the transferee had a land use entitlement	Evidence	<ul style="list-style-type: none"> Original transfer instrument. Copy of the old and new strata plans. Evidence of the land use entitlement previously held, i.e. a copy of the registered land use entitlement and supporting plan or any other agreements or plans evidencing the entitlement.

Section	Dutiable transaction type	Documentary evidence requirements	
50	Company wind-up	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer instrument (Land Titles Office Transfer form). • A statement made by the liquidator setting out: <ul style="list-style-type: none"> ○ the net distributable assets of the company; and ○ the value distributable to the transferee shareholder. • A copy of the company's most recent balance sheet. • A copy of the company's share register, showing all share transactions involving the transferee shareholder. • A statement made by the transferee shareholder stating: <ul style="list-style-type: none"> ○ that the shareholder is not a creditor of the company (if that is the case); or ○ that they are a creditor of the company (if that is the case); and ○ the value that the company owes the shareholder as creditor (if they are a creditor); and ○ whether any debt owed to the shareholder has been converted to an equity holding in the relevant company within the last 12 months; and ○ whether the shareholder has acquired any shares in the relevant company in the last 12 months (whether issued, purchased, gifted or by any other means).
		Notes	<ul style="list-style-type: none"> • The Commissioner may require additional information to calculate any resulting reduction in dutiable value.
53(c)	Transfer of certain dutiable property made between persons who are relatives	Evidence	<ul style="list-style-type: none"> • Original instrument effecting the transfer. • Evidence that the parties are 'relatives' as provided by the exemption. Such evidence includes, but is not limited to, birth certificates, marriage certificates, copies of a Deed of Relationship registered under Part 2 of the Relationships Act 2003, or if none of these are appropriate, completed statutory declarations by both the vendor and the purchaser attesting to the nature of the relationship (e.g. grandchild / grandparent).
		Notes	<ul style="list-style-type: none"> • Section 53(c) does not exempt the transfer of land between relatives.
53(j)	Assent under subsection 36(1) of the <i>Administration and Probate Act 1935</i>	Notes	<ul style="list-style-type: none"> • Original executed and dated transfer by way of assent instrument. • Copy of probate with will attached. • Evidence to substantiate the beneficiary is entitled to the distribution, this may include: <ul style="list-style-type: none"> ○ Schedule of estate assets as at date of death (e.g. Short Form Affidavit, if applicable) and as at or approximate to the date of the deed of family arrangement. ○ Details of any distributions already made between the date of death and the relevant transfer.

Section	Dutiable transaction type	Documentary evidence requirements	
53(n)	Transfer in furtherance of charitable, religious or educational purposes	Evidence	<ul style="list-style-type: none"> • Original executed and dated dutiable instrument (Land Titles Office Transfer form etc). • Evidence which shows that the dutiable transaction is in furtherance of a charitable, educational or religious purpose, or that shows that the dutiable transaction is to a corporation or association incorporated or associated for any of those purposes. Such evidence includes– For limb (i) – in furtherance of a charitable, educational or religious purpose: <ul style="list-style-type: none"> • a declaration by the taxpayer of the intended use of the property; and • any other appropriate evidence to show that the intended purpose of the transaction is for charitable, educational or religious purposes. • For limb (ii) – to or in favour of any corporation or association incorporated or associated for any such purpose: <ul style="list-style-type: none"> • a copy of the memorandum and articles of association (if a company); • a copy of the rules and objects of the body (if an association); • a statement of purpose of the association signed by the secretary of the body; • a copy of the certificate of incorporation (if a company); and • a reference to any legislation that governs the corporation or association (such as is enacted for certain religious organisations).
		Notes	<ul style="list-style-type: none"> • The exemption will not be applied to a transfer for consideration, even nominal consideration of \$1.00.
54	Transfer to a special disability trust for property to be held as the beneficiary’s main place of residence	Evidence	<ul style="list-style-type: none"> • An executed Land Titles Office transfer instrument or an executed declaration of trust over the relevant property. • A copy of the Special Disability Trust deed. • A Special Disability Trust Application for a duty exemption declaring: <ol style="list-style-type: none"> 1. that the trust is a complying Special Disability Trust; and 2. the name of the beneficiary of the Special Disability Trust; and 3. that the beneficiary will use the dwelling as their principal place of residence.
		Notes	<ul style="list-style-type: none"> • Refer to the public guideline Special Disability Trust Exemption Guideline which provides further details regarding eligibility requirements for this concession.
55(1)	Transfer of a share of the principal place of residence, made between married couples or partners in a significant relationship or caring partners	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer instrument (Land Titles Office Transfer form). • Completed declaration entitled Section 55 (1) Exemption from Duty - Transfer to Married Couples or Partners in a Personal Relationship. • Where the relationship is one between “caring partners”, a copy of the Deed of Relationship registered under Part 2 of the Relationships Act 2003.
		Notes	<ul style="list-style-type: none"> • Refer to the public guideline entitled Transfer to Married Couples, Couples in a Significant Relationship or Caring Partners which provides further information regarding eligibility for this exemption.
55(1A)	Refund where duty was paid on the transfer of a share of vacant land made between married couples or partners in a significant relationship or caring partners	Evidence	<ul style="list-style-type: none"> • Completed declaration entitled Section 55(1A) Statutory Declaration: Refund of Duty – For Transfers to Married Couples, Partners in a Significant Relationship or Caring Partners.
		Notes	<ul style="list-style-type: none"> • Refer to the public guideline entitled Transfer to Married Couples, Couples in a Significant Relationship or Caring Partners which provides further information regarding eligibility for this exemption.

Section	Dutiable transaction type	Documentary evidence requirements	
56	Transfer of matrimonial property between parties upon dissolution or breakdown of marriage	Evidence	<ul style="list-style-type: none"> • Original transfer instrument. • A certified copy of a document registered or approved under the Family Law Act 1975 of the Commonwealth; or • a certified copy of a financial agreement made under section 90B, 90C or 90D of that Act; or • a certified copy of an order of a court under that Act. • Where appropriate, evidence to satisfy the Commissioner that the property purchased at public auction was, immediately before the auction, relationship property.
56A	Transfer of relationship property between parties upon the breakdown of a de facto relationship	Evidence	<ul style="list-style-type: none"> • Original transfer instrument. • A certified copy of a document registered or approved under the Family Law Act 1975 of the Commonwealth; or • a certified copy of a financial agreement made under section 90UB, 90UC or 90UD of that Act; or • a certified copy of an order of a court under that Act. • Where appropriate, evidence to satisfy the Commissioner that the property purchased at public auction was, immediately before the auction, relationship property.
57	Transfer of relationship property between parties upon termination of a personal relationship	Evidence	<ul style="list-style-type: none"> • Original transfer instrument. • A certified copy of a copy of the order made under the <i>Relationships Act 2003</i>. • Where appropriate, evidence to satisfy the Commissioner that the property purchased at public auction was, immediately before the auction, relationship property. <p>Or</p> <ul style="list-style-type: none"> • A certified copy of a copy of the personal relationship agreement made in accordance with the <i>Relationships Act 2003</i>. • Where appropriate, evidence that the parties sought independent legal advice in relation to the personal relationship agreement or separation agreement. • Where appropriate, evidence to satisfy the Commissioner that the property purchased at public auction was, immediately before the auction, relationship property. <p>Or</p> <ul style="list-style-type: none"> • A certified copy of a copy of the separation agreement made in accordance with the <i>Relationships Act 2003</i>. • Where appropriate, evidence that the parties sought independent legal advice in relation to the personal relationship agreement or separation agreement. • Where appropriate, evidence to satisfy the Commissioner that the property purchased at public auction was, immediately before the auction, relationship property.
57A	Transfer to council of road or public park or garden used for recreational purposes	Evidence	<ul style="list-style-type: none"> • Original executed and dated transfer instrument (Land Titles Office Transfer form); and the following: <ul style="list-style-type: none"> ○ Evidence that the land transferring is a public road or a public park or garden at the time of transfer. ○ Evidence that the public road or public park or garden will be used as a public road or public park or garden in the future.
83	Landholder transactions that are exempt from duty	Evidence	<ul style="list-style-type: none"> • Acquisition statement as required under Section 68 of the Duties Act. • Written submission detailing the exemption that would have been applicable if the transaction was dutiable under Chapter 2 of the Act. • The supporting evidence (as detailed in this guideline) that applies to the exemption referred to at the previous dot point.

Section	Dutiable transaction type	Documentary evidence requirements	
84A	Landholder transactions that are liable for concessional duty	Evidence	<ul style="list-style-type: none"> Acquisition statement as required under Section 68 of the Duties Act. Written submission detailing the concession that would have been applicable if the transaction was dutiable under Chapter 2 of the Act. The supporting evidence (as detailed in this guideline) that applies to the concession referred to at the previous dot point.
225	Intergenerational Rural Transfer Exemption	Evidence	<ul style="list-style-type: none"> Original transfer instrument. A copy of the agreement for sale (if one exists). A completed Intergenerational Rural Transfer Exemption Application. Where the transferor or transferee is a trustee, a copy of the document evidencing the trust together with any deeds of variation to that trust and proof of any duty having been paid in respect of all such documents is also required. Where the transferor or transferee is a company a copy of the share register of the company at the time of transfer.
		Notes	<ul style="list-style-type: none"> Refer to the Intergenerational Rural Transfer Exemption Guideline for further information.
226E	Corporate reconstruction and Corporate consolidation exemption	Evidence	<ul style="list-style-type: none"> Original transfer instrument. A completed Section 226F - Corporate Reconstruction Exemption application form. Supporting evidence / information as detailed in the exemption application form.
		Notes	<ul style="list-style-type: none"> This exemption was inserted into the Duties Act on 6 December 2016. Prior to this date there was no exemption from duty in Tasmania for dutiable transactions undertaken for the purpose of corporate reconstruction and / or consolidation.
227(1)(d)	Instrument where liable party is exempted by proclamation	Evidence	<ul style="list-style-type: none"> Original instrument. Copy of the proclamation. Any other information relating to the proclamation.