

Guideline

Transfer of principal place of residence property between:
Married Couples, Couples in a Significant Relationship or Caring Partners.

Introduction

This Guideline deals with the provisions of Section 55(1) and Section 55(1A) [Duties Act 2001](#) (the Act) in relation to an:

- application for an exemption from duty on the transfer of a private dwelling house from one party to a marriage, significant relationship or caring partners to be held by the parties to a marriage, significant relationship or by caring partners in certain circumstances; and
- application for a refund of duty previously paid on the transfer of vacant land from one party to a marriage, significant relationship or caring partners to be held by the parties to the marriage, significant relationship or caring relationship in certain circumstances.

Terms used in this guideline have the same meaning as those defined by the Act.

Private dwelling houses – duty exemption (Section 55(1) of the Act)

An exemption from duty may be available under Section 55(1) of the Act where a private dwelling house is transferred between parties to a marriage or significant relationship, or by caring partners and where the Commissioner of State Revenue is satisfied that:

- as a result of the transfer, the whole property is owned by the parties to a marriage or significant relationship or caring partners;
- as a result of the transfer, the parties to the transfer own the property as either joint tenants or tenants in common in equal shares;
- the land has a private dwelling house on it that is solely or principally used, as at the date of the transfer, as the principal place of residence of the parties to the marriage or significant relationship, or of the caring partners; and
- no other person is a party to the transfer.

The exemption only applies to transfers made between parties to a marriage, significant relationship or by caring partners. It does not apply to transfers from third parties.

To apply: Please complete the form [Section 55\(1\) Exemption from Duty for transfers to married couples, partners in a significant relationship or caring partners](#), available at sro.tas.gov.au/resources/forms.

Important: Your solicitor must retain the form as evidence if they assess the transfer for you. If you are lodging the transfer yourself with the State Revenue Office (by mail or in person), please attach the completed application form.

Vacant land – refund of duty (Section 55(1A) of the Act)

If duty is paid on a transfer of vacant land made between parties to a marriage, significant relationship or by caring partners, a refund of the duty paid may be available, providing that:

- as a result of the transfer (on which duty was paid), the whole of the property is held by the parties as tenants in common in equal shares, or as joint tenants;
- the parties build a private dwelling house on the land;
- the house is used as the parties' principal place of residence; and
- the above conditions are met within two (2) years from the date of the transfer.

Section 55(1A) of the Act only applies to duty paid on a transfer between parties to a marriage, significant relationship or by caring partners. It does not apply to transfers from third parties.

To apply: Please complete the [Section 55\(1A\) Refund of Duty - for transfers to married couples, partners in a significant relationship or caring partners](#), available at sro.tas.gov.au/resources/forms.

Completed refund applications should be lodged with the State Revenue Office, either by mail or in person.

More information or assistance

Website

sro.tas.gov.au

Phone

(03) 6166 4400 (weekdays, 9:00am to 5:00pm)
1800 001 388

Email

dutyhelp@treasury.tas.gov.au

In person

Ground floor "Document Drop Box"
Salamanca Building Parliament Square
4 Salamanca Place HOBART TAS 7000
(weekdays, 9:00am to 5:00pm)

Mail

The Commissioner of State Revenue
GPO Box 1374
Hobart TAS 7001