

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 conditions that, under [section 55\(1\) of the Duties Act 2001](#) (the Act):

- apply to exempt a transfer of property made between parties to a marriage, significant relationship or caring relationship; and
- apply to refunds for duty paid on the transfer of vacant land made between parties to a marriage, significant relationship or caring relationship.

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

Established dwellings – duty exemption

An exemption from duty is available where a home is held solely by one party to a marriage, significant relationship or a caring relationship and a 50 per cent share of the property is transferred to their spouse or partner. The home must be the parties' principal place of residence and, as a consequence of the transfer, the property will be held as either joint tenants or tenants in common in equal shares.

The exemption, under section 55(1) of the Act, will apply where the Commissioner of State Revenue is satisfied that:

- the whole property will be owned by both parties to a marriage or significant relationship or caring relationship;
- the people on the transfer will own the property as either joint tenants or tenants in common in equal shares;
- the land has a house on it that is used as both transferees' principal place of residence as at the date of the transfer; and
- no other person is involved in the transfer.

The exemption only applies to transfers made between parties to a marriage, significant relationship or caring relationship. 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 from the State Revenue Office website, www.sro.tas.gov.au.

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

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

- as a result of the transfer (on which duty was paid), the parties hold the land as tenants in common in equal shares, or as joint tenants;
- the parties build a 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.

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

To apply: Please complete the form [Section 55\(1A\) Refund of Duty – for transfers to married couples, partners in a significant relationship or caring partners](#), available from the State Revenue Office website, www.sro.tas.gov.au.

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

More information or assistance

Website

www.sro.tas.gov.au

Phone

(03) 6166 4400 (weekdays, 9:00am to 5:00pm)
1800 001 388 (Tas-based callers outside the 62 area)

Email

dutyhelp@treasury.tas.gov.au

In person

Ground floor
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