



EDR Document Matrix

Under the *Duties Act 1997*, there are a number of documents and transactions on which duty must be paid or an exemption applies.

The information contained in this matrix is intended to identify a list of transactions which can be endorsed on Electronic Duties Returns (EDR) and a list of transactions which must be lodged with OSR.

Note:

*Indicates certain transactions which appear in both lists

Documents which can be stamped on EDR

Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings
Chapter 2 – Transactions concerning dutiable property			
Agreement for Sale of Land* <ul style="list-style-type: none"> ▪ Parties at arms' length ▪ Parties not at arms' length ▪ Consideration includes GST ▪ Housing Construction Acceleration Plan* ▪ Home Builders Bonus* ▪ Premium rate for residential land* ▪ Land Use Entitlement, ie Company title Related Revenue Rulings: <ul style="list-style-type: none"> ▪ DUT 33 Consideration for Duties transactions ▪ DUT 18 Dutiable transactions over land and improvements ▪ DUT 16 Duty on Land Purchased by Home Builders 	8 and 11 87A – 87J 87K – 87ZA 32A 32	ODA 017 ODA 055 ODA 065 ODA 023	DUT 12
Transfer of land not pursuant to an Agreement for sale* <ul style="list-style-type: none"> ▪ Ad valorem duty payable ▪ Fractional interests ▪ Lease premiums ▪ Releasing Easements Note: Transfers Granting Easement are not chargeable with duty.	8 and 11		DUT 12 DUT 12
Transfer of land/lease in conformity with Agreement for sale <ul style="list-style-type: none"> ▪ Including a Water Access Licence (OSR approval required) 	18(2)		DUT 10
Transfer of land not in conformity with Agreement for sale	18(3)		DUT 10
Aggregation of dutiable transactions*	25		DUT 36

Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings
Agreement for Sale of Business* <ul style="list-style-type: none"> ▪ Parties at arms' length ▪ Consideration includes GST ▪ Poker Machine Entitlement (OSR approval required) 	8 and 11	ODA 017	DUT 4
First Home Plus* <ul style="list-style-type: none"> ▪ Shared Equity Arrangements 	69 – 80A 78B	ODA 012	
Off The Plan Purchases <ul style="list-style-type: none"> ▪ Housing construction acceleration plan ▪ Home Builders Bonus* 	49A 87A – 87J 87K – 87ZA	ODA 014 ODA 055 ODA 065	
Off The Plan – First Home Plus	69 – 80A 49A	ODA 012 ODA 014	
Transfer of land – deceased estate* <ul style="list-style-type: none"> ▪ To the devisee/beneficiary entitled under the terms of the will/probate Note: A transfer to an Executor is not chargeable with duty.	63		
Transmission Application/Acknowledgement* <ul style="list-style-type: none"> ▪ To the devisee/beneficiary entitled under the terms of the will/probate Note: A transmission to an Executor is not chargeable with duty.	63		
Surrender of lease	8 and 11		
Transfer/Assignment of lease <ul style="list-style-type: none"> ▪ Pursuant to an Agreement for sale of business ▪ Not connected with any other dutiable transaction, ie sale of business 	8 and 11	ODA 020	
Discretionary trust deed <ul style="list-style-type: none"> ▪ Establishment of a trust relating to unidentified property and/or non-dutiable property ▪ Includes Family Trust Deeds and Unit Trust Deeds 	58		
Transfers of Unquoted Marketable Securities* <ul style="list-style-type: none"> ▪ Units in a public managed investment scheme ▪ Shelf companies ▪ Nominee transactions ▪ Change in custodians ▪ Between trustees and custodians of superannuation funds or trusts ▪ Deceased estates* 	8 and 11 33 59A 59B 62 63		
Exemptions: <ul style="list-style-type: none"> ▪ Transfer to married couples and de facto partners ▪ Transfer as a result of a break-up of marriages ▪ Transfer as a result of a break-up of de facto relationships ▪ Transfer as a result of a break-up of domestic relationships 	67 68(1) 68(1A) 68(2)	ODA 009 ODA 021 ODA 021 ODA 021	


Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings
Chapter 7 – Mortgages			
Mortgage – Initial stamping <ul style="list-style-type: none"> ▪ Includes real property mortgages, charges, bills of sales etc. ▪ Refinancing of loans ▪ First Home Plus Note: An advance to natural persons for owner occupied or investment housing purposes is not chargeable with duty. <p>Related Revenue Rulings:</p> <ul style="list-style-type: none"> ▪ DUT 39 Changes to Mortgage Duty ▪ DUT 40 Mortgage Duty and Deferred Purchase Price Arrangements 	208, 210, 213 220 221 221B and 221C		
Mortgage – Upstamping <ul style="list-style-type: none"> ▪ Additional advances of not more than \$10 000 	208(2) 219		
Mortgage – Collateral	217		
Multi-state mortgages <ul style="list-style-type: none"> ▪ A single mortgage over property in and out of NSW ▪ Mortgage package (includes initial stamping, further advances and new NSW collateral mortgages) ▪ Refinancing 	214 and 216 216 214 220	ODA 033 ODA 033 ODA 011 and ODA 033	
Caveats <ul style="list-style-type: none"> ▪ In respect of unregistered mortgages 	227		
Exemptions <ul style="list-style-type: none"> ▪ Consumer credit contracts ▪ Farm machinery and commercial vehicles ▪ Other exempt mortgages 	223 224 222(2)	ODA 035 ODA 010	
Chapter 10 – Miscellaneous duties			
Duplicates	271		
Replicas* <ul style="list-style-type: none"> ▪ Mortgages 	272	ODA 019	
Chapter 11 – General exemptions from duty			
<ul style="list-style-type: none"> ▪ Intergenerational Rural Transfers* – only where the transferor is a natural person ▪ Public Hospitals ▪ Council and County Councils ▪ Department of Housing and Aboriginal Housing Office Tenants ▪ Specialised Agencies ▪ Aboriginal Land Councils ▪ Mortgage-backed securities ▪ Instruments issued for mortgage-backed securities ▪ Loan-backed securities 	274 276 277 278 279 280 282 283 284	ODA 016 ODA 022	DUT 24
Chapter 12 – Miscellaneous			
<ul style="list-style-type: none"> ▪ Crown exemptions 	308 (Schedule 2)		

Documents which must be lodged with OSR

Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings
Chapter 2 – Transactions concerning dutiable property			
Agreement for Sale of Land* <ul style="list-style-type: none"> ▪ Premium rate for residential property used for other purposes* ▪ Premium rate for large parcels of residential land* ▪ Purchaser described as trustee for a named person or company ▪ Reduction in purchase price ▪ Water Rights ▪ Options to purchase land ▪ Installment Warrant Arrangements ▪ Cancelled agreements 	8 and 11 32B 32C 31 50	 ODA 015	 DUT 31 DUT 23 DUT 11
Transfer of land not pursuant to Agreement for sale* <ul style="list-style-type: none"> ▪ Requests ▪ Cancelled transfers 	8 and 11 50A	 ODA 032	
Aggregation of dutiable transactions* <ul style="list-style-type: none"> ▪ Where duty to be apportioned to the various instruments ▪ Which includes a First Home Plus transaction ▪ Which includes a Housing Construction Acceleration Plan transaction ▪ Which includes a Home Builders Bonus transaction 	25	 ODA 012 ODA 055 ODA 065	DUT 36
Agreement for Sale of Business* <ul style="list-style-type: none"> ▪ Where parties not at arms' length ▪ Where goodwill is nil or nominal ▪ Business assets in more than one jurisdiction ▪ Asset Sale Agreements 	8 and 11 28		DUT 4
Off the Plan Purchases <ul style="list-style-type: none"> ▪ Home Builders Bonus – where construction has commenced 	49A 87K – 87ZA	ODA 014 ODA 065	
Transfer of land – deceased estate* <ul style="list-style-type: none"> ▪ An appropriation of the property of the deceased person in accordance with section 46 of the <i>Trustee Act 1925</i> in or towards satisfaction of the beneficiary's entitlement ▪ Pursuant to a Deed of family arrangement ▪ Not in accordance with the terms of the will/probate ▪ Where entitlement is claimed under laws of intestacy ▪ Life and remaindermen interests 	63 63(1)(a)(iii)		
Transmission Application/Acknowledgement* <ul style="list-style-type: none"> ▪ Not in accordance with the terms of the will/probate ▪ Where entitlement is claimed under laws of intestacy 	63		


Transaction type	Section of Duties Act 1997	Forms	Revenue Rulings
Transfers – Other <ul style="list-style-type: none"> ▪ Surrender of a life interest ▪ Partnership interests ▪ Exchanges ▪ Partitions ▪ Transfer to new trustees ▪ Property vested in an apparent purchaser (resulting trust) ▪ Transfers back from a nominee ▪ Transfers to beneficiaries of trusts ▪ Deed of family arrangement (deceased estates) 	8 and 11 8, 11 and 29 8 and 11 30 54 55 56 57 63		DUT 35 DUT 37 DUT 30
Transfers of Unquoted Marketable Securities* <ul style="list-style-type: none"> ▪ Private companies ▪ Private Unit Trust Schemes ▪ Share Sale Agreements ▪ In connection with persons changing superannuation funds ▪ Deceased estates where company / trust is a landholder 	8 and 11 61 146		
Chapter 4 – Acquisitions of interest in landholder			
All transactions	145 – 163L	ODA 043A ODA 043B ODA 047	
Chapter 10 – Miscellaneous duties			
Replicas* <ul style="list-style-type: none"> ▪ Other than mortgages 	272	ODA 019	
Chapter 11 – General exemptions from duties			
Intergenerational Rural Transfers* <ul style="list-style-type: none"> ▪ Where the transferor is a company or trust 	274	ODA 016	DUT 24
Charitable and benevolent bodies	275 and 275A	ODA 048	DUT 34
Corporate reconstructions	281	ODA 028	DUT 26

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 Help in community languages is available.

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