

LOD-03 Fees and Transfer Duty

Version 2 - 29/11/2017

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1 Fees

1.1 Payment of Fees

The Registrar requires fees to be paid on the presentation and lodgement of documents (as applicable) as provided under s.191 of the Transfer of Land Act 1893 (TLA). Fees must be paid when the document is being presented to Landgate for lodgement. Documents are not accepted for lodgement unless the required fee is paid at the same time.

The fees payable are prescribed under s.181 of the TLA and are published in the Government Gazette from time to time. The current fee schedules are also published in the Transfer of Land Act General Regulations 2004, which are available from the State Law Publisher.
<https://www.slp.wa.gov.au/Index.html>

A fee schedule showing the most common document lodgement fees is available from Landgate's Retail Services customer counters in Midland and Perth.

Click on this link for a list of the current [search and lodgement fees](#).

2 Duty

2.1 General

On July 1 2008, the Duties Act 2008 came into effect replacing the Stamp Act 1921 and provides that every person whose responsibility is to receive or register any document (instrument) shall ensure that any document liable for duty is assessed and duly stamped for duty.

Documents subject to duty must be lodged in the Revenue Online system or be presented to the

Office of State Revenue "OSR" for a manual duty assessment before the document can be lodged with Landgate.

Where the parties to documents do not have access to the Revenue online system and they are lodging a paper document with Landgate that is subject to duty, the paper document will need to be manually assessed and duty noted by OSR (Duties Division) before the document can be presented to Landgate for lodgement.

OSR provides a Revenue Online system to authorised subscribers for assessment of duty on documents. The Revenue online system produces a Certificate of Duty to verify a document has been assessed for duty. The Certificate of Duty must be printed and provided with any paper document being lodged with Landgate (where duty is assessable).

The Revenue Online system allows authorised subscribers to cancel existing Duty Certificates that may have been incorrectly issued. Duty Certificates that have been cancelled will show "Cancelled Transaction (Section 107)" in the exemption type section of the Certificate of Duty.

Certificates of Duty issued showing "Cancelled Transaction (Section 107)" are not suitable for lodging with documents being lodged with Landgate.

2.2 Cocos (Keeling) Islands and Christmas Island

From 1 January 1994, dealings in land in either the Cocos (Keeling) Islands or Christmas Island require stamp duty to be paid on the same basis as eligible documents dealing in land in Western Australia. The duty is payable on documents entered into (signed) after 31 December 1993.

2.3 Additional Stamping

Documents tendered for registration or deposit, which have obviously been noted and stamped by OSR, will be regarded as sufficiently stamped unless it would seem that fresh matter, which would render the document liable to further duty, has been added since the date of stamping.

In the latter case, a requisition will be made and the lodging party advised to submit the document again to OSR.

2.4 Documents that Require Stamping

Unless covered by statutory exemptions (as in transfers or leases to the Crown, Crown Instrumentalities and Local Governments) and marked exempt from duty by the Commissioner for State Taxation, the undermentioned documents must be sufficiently stamped before registration:

- Conveyance and Amalgamation Order
- Declaration of Trust
- Disposition statement filed with a strata/survey-strata plan application
- Family Court Orders vesting land
- Grant of Easement

- Lease (if consideration is paid or agreed to be paid)
- Order for Foreclosure
- Profit à Prendre (s.91(1) Land Administration Act 1997)
- Sub-lease
- Surrender of Easement
- Surrender of Lease (if consideration is paid or agreed to be paid)
- Surrender of Profit à Prendre
- Surrender of Tree Plantation Interests
- Transfer of freehold estate in land
- Transfer of leasehold estate in land
- Transfer of Profit à Prendre
- Transfer of Tree Plantation Interests
- Vesting Order

Conveyances and other deeds created for the purpose of registration under the Registration of Deeds Act 1856, which create the same interests listed above, must also be stamped before memorialisation.

Orders made by the State Administrative Tribunal in strata title matters are exempt from Stamp Duty.

Note: The Office of State Revenue is to be contacted concerning assessment of stamp duty on documents, and evidence in support of a document which may be subject to stamp duty assessment prior to lodgement at Landgate.

3 Also see

[- LOD-01 Lodging of Electronic Documents](#)

[- LOD-02 Lodging of Documents](#)

[- LOD-04 Registration](#)
