

Information Circular No: 45

Stamp Duties Act 1923

State Budget 2012-13 Stamp Duty - Inner City Rebate

Issued 31 May 2012

Replaces Circular No: 197

Background

As part of the 2012-13 Budget, the Government today announced a stamp duty concession for purchases of off-the-plan apartments located within the area of The Corporation of the City of Adelaide. The new concession will replace the Inner City Rebate.

Discussion

The Inner City Rebate ceased on 30 May 2012 and has been replaced with a stamp duty concession for purchases of off-the-plan apartments located within the area of The Corporation of the City of Adelaide.

The rebate was available for new home units (of 350m² or less in area) located within the inner city of Adelaide (area bordered by North, East, South and West Terraces). A maximum rebate of \$1500 was available.

Purchasers who have entered into an eligible contract on or before 30 May 2012 can still apply for the rebate. RevNet Users may process applications via RevNet. Alternatively, for non RevNet users, the transfer and an **[Application for Rebate on a New Home Unit in the City of Adelaide \(Square Mile\)](#)** must be submitted to RevenueSA for assessment.

Contracts entered into on or after 31 May 2012 may be eligible for the new stamp duty concession. For further information regarding the new stamp duty concession, please refer to **[Information Circular No: 41](#)**.

Further Information

Further information can be obtained from RevenueSA.

Location	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000
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Mike Walker
COMMISSIONER OF STATE TAXATION

31 May 2012



**Government of
South Australia**