

# Revenue Ruling

Stamp Duties Act 1923

SDA006

## STAMP DUTY RELIEF FOR EX-SERVICE PERSONS

### Preamble

Clause 16 of Schedule 2 of the *Stamp Duties Act 1923* provides for general exemptions from stamp duties on certain instruments.

Clause 16(23) of Schedule 2 provides for a deduction on the amount upon which duty is chargeable of no more than \$2400 for conveyances of land to which a 'prescribed person' resides or intends to reside. This is subject to the Commissioner of State Taxation being satisfied that the prescribed person will reside or intends to reside in a house on the land and has not already had the benefit of this provision or any enactment relating to advances for homes (the "Exemption"). The Exemption provides relief for a maximum amount of \$132.

A 'prescribed person' includes a person who has been on active service in either any area outside Australia or in a naval, military or air force operation and that the area or operation (as applicable) is proclaimed, whether or not the person is still on such service at the time when they claim the Exemption, and also includes a widow, or widower, of such a deceased person.

Presently, there are five proclaimed areas or operations currently entitled to the Exemption, being:

- ▶ World War II (between 3 September 1939 and 31 December 1945);
- ▶ Korea (between 25 June 1950 and 25 November 1960);
- ▶ Malaya (between June 1948 and November 1960);
- ▶ Malaysia (between 16 September 1963 and 30 September 1967); and
- ▶ Vietnam (between 31 July 1962 and 23 December 1973).

### Ruling

The Treasurer has approved, on a case-by-case basis, the provision of *ex gratia* relief from stamp duty in line with the Exemption for recipients of the Australian Active Service Medal 1945 to 1975 and/or the Australian Active Service Medal, who meet all the criteria for the Exemption other than not having been on active service in a proclaimed area or operation.

This relief is only available where persons apply in writing to RevenueSA. Applications will need to include evidence of receipt of the Australian Active Service Medal 1945 to 1975 and/or the Australian Active Service Medal.

### Further Information

Further information can be obtained from RevenueSA.

<b>Location</b>	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000
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### History

This Revenue Ruling is effective from 21 December 2012.

This is the first Revenue Ruling issued on this topic.

Mike Walker  
COMMISSIONER OF STATE TAXATION  
21 December 2012