
STAMPING REQUIREMENTS

VIC

No stamping is necessary for an instrument that establishes or that amends provisions governing a complying superannuation fund: section 39 of the *Duties Act 2000* (Vic). The State Revenue Office of Victoria has a policy of not stamping any such instrument that is sent to it.

NSW

No stamping is necessary for an instrument that establishes or that amends provisions governing a complying superannuation fund: section 65 of the *Duties Act 1997* (NSW). The NSW Office of State Revenue has a policy of not stamping any such instrument that is sent to it.

QLD

No stamping is necessary for an instrument that establishes or that amends provisions governing a complying superannuation fund provided that the superannuation fund is established with a settlement of cash or without any dutiable property (cash or otherwise).

You may nevertheless, if so desired, still lodge an executed instrument with the Queensland Government Office of State Revenue, Level Upper Plaza, 33 Charlotte Street, Brisbane QLD 4000 (by post: GPO Box 2593, Brisbane QLD 4000) to be stamped exempt. No time frame is imposed as to when the instrument needs to be stamped.

SA

No stamping is necessary for an instrument that establishes or that amends provisions governing a complying superannuation fund provided that amending instruments do not create a new trust over dutiable property and do not affect the interests of any member.

You may nevertheless, if so desired, still lodge the instrument with RevenueSA, Ground Floor, State Administration Centre, 200 Victoria Square, Adelaide South Australia 5000 (by post: GPO Box 1353, Adelaide SA 5001) to be stamped 'exempt'. No time frame is imposed as to when the instruments need to be stamped.

ACT

No stamping is necessary for an instrument that establishes or that amends provisions governing a complying superannuation fund: *Duties Act 1999* (ACT) (as amended by the *Duties Amendment Act 2008* (ACT)). The ACT Office of State Revenue has a policy of not stamping any such instrument that is sent to it.

TAS

Once executed, an instrument that amends provisions governing a superannuation fund must then be lodged with a cheque for \$20 with the State Revenue Office of Tasmania, 80 Elizabeth Street, Hobart, Tasmania 7000 (by post: GPO Box 1374, Hobart, Tasmania 7001) for stamping within 3 months to avoid penalty duty. Refer to section 44 of the *Duties Act 2001* (Tas).

WA

No stamping is necessary for an instrument that establishes or that amends provisions governing a complying superannuation fund: Chapter 6 of the *Duties Act 2008* (WA). The Office of State Revenue Western Australia has a policy of not stamping any such instrument that is sent to it.

NT

Once executed, an instrument that amends provisions governing a superannuation fund must then be lodged with a cheque for \$20 (plus \$5 of each copy) with the Commissioner of Taxes, 4th Floor, 38 Cavenagh Street, Darwin, Northern Territory 0800 (by post: GPO Box 154, Darwin NT 0801) for stamping within 60 days of execution to avoid penalty duty.

Note: this document provides general information only as at 1 July 2010 and is no substitute for specific advice.

Please contact us if you require any assistance

DBA LAWYERS