

SUPPORTING INFORMATION

IRXDVHUHG NOWRDOOR IWHDERYHLUHVSHFWRI any FRYHHHWHWUDVDFWLRLVLRWHOLLEOHIRUWH HPSWLR

IRXDVHUHG YES to (a) DWWDFDVFHGXOHLGHWLILWHUHODWLRVLSRIWHERYHHHWRWHERYHRU

IRXDVHUHG YES to (b) DWWDFDVFHGXOHRIDOOV DUHROGHUVRIWHERPSDLGHWLILWHLUHUHODWLRVLSWR WHERYHRU

IRXDVHUHG YES to (c) DWWDF

- Options for DERSRIWHWUXVWGHHGDGDOODPHGLGHHGV, DVFHGXOHLGHWLILWHSURYLVLRVRIWHWUXVWGHHGFEODXVHXPEHUDGSDHXPEHUW DWSHFLIWDWROSHUVRVWDWDUHDPHPEHUVRIWHERYHRUVIDPLOPDEHEHHILFLDULHVRIWHWUXVWDGWDW EHHILFLDUPDEHWHWUXVWHHRIDRWHUWUXVWD, DVFHGXOHRIDOOEHHIL LDULHVRIWHWUXVWLGHWLILWHLUHUHODWLRVLSWRWHERYHRU

2.3 - Conveyees where conveyor is a company

VHDFRIWH conveyees RHRIWHIROORL

natural person ROORWROGWHSURSHUWDVDWUXVWHHRVDPHPEHURIWH VDPHIDPLODVaiWHV DUHROGHUVRIWHERYHRUERPSD

E D family company WDWLOORWROGWHSURSHUWDVWHWUXVWHHRIDWUXVWHUHaLRIWH VDUHROGHUVRIWHERYHRUERPSDDGWHERYHHHERPSDDUHPHPEHUVRIWH VDPHIDPLOGRMDUHROGHURIWHERYHHHERPSDLOOROGV DUHVLWHERPSD DVWUXVWHH

E DSHUVRROOROGWHSURSHUWDVWH trustee of a trust HUH all RIWHEHHILFLDULHVRIWHWUXVWDUHPHPEHUVRIWHVDPHIDRIODV WHV DUHROGHUVRIWHERYHRUERPSDDG LL WHWUXVWGHHGLEFOXGHVDSURYLVLRWDWEDRWEHDOWHUHGVS HFLIWDWROSHUVRV WDWUHPHPEHUVRIWHVDPHIDPLODVWHV DUHROGHUVRIWHERYHRUERPSDD EHEHHILFLDULHVRIWHWUXVWDGREHHILFLDUPDEHWHWUXVWHHRIDRWHUWUXVW

SUPPORTING INFORMATION

IRXDVHUHG NOWRDOOR IWHDERYHLUHVSHFWRI any FRYHHHWHWUDVDFWLRLVLRWHOLLEOHIRUWH HPSWLR

IRXDVHUHG YES to any of the above DWWDFDVFHGXOHRIDOOV DUHROGHUVRIWHERYHRUERPSD

IRXDVHUHG YES to (a) DWWDFDVFHGXOHLGHWLILWHUHODWLRVLSRIWHERYHHHWRWRIWH VDUHROGHUVRIWHERYHRU

IRXDVHUHG YES to (b) DWWDFDVFHGXOHRIDOOV DUHROGHUVRIWHERYHHHERPSDLGHWLILWHLU UHODWLRVLSWRV DUHROGHUVRIWHERYHRU

IRXDVHUHG YES to (c) DWWDF

- Options for DERSRIWHWUXVWGHHGDGDOODPHGLGHHGV, DVFHGXOHLGHWLILWHSURYLVLRVRIWHWUXVWGHHGFEODXVHXPEHUDGSDHXPEHUW DWSHFLIWDWROSHUVRVWDWDUHDIDPLOPDEHEHHILFLDULHVRIWHWUXVWDGWDWREHHILFLDUPDEHWHWUXVWHHRIDRWHUWUXVWD, DVFHGXOHRIDOOEHHIL LDULHVRIWHWUXVWLGHWLILWHLUHUHODWLRVLSWRWHERYHRUERPSD

2.4 - Conveyees where conveyor is a person who holds the property as the trustee of a trust

a f conveyees

natural person
VDPHIDPLODV

family company
VDUHROGHUVRIWHERPSDGRRWGLOORWROGWHDVHVLWHERPSDDVHWUXVWHH
RIDWUXVWDGDUHaIIPHPEHUVRIWHVDPHIDPLODVaIIRIWHEHHILFLDULHVRIWHERYHRUM
WUXVW

trustee of a trust

HUH all RIWHEHHILFLDULHVRIWDWWUXVWVDUHDPHPEHUVRIWHVDPHIDPLODV
EHHILFLDULHVRIWHERYHRUMWUXVWDG

WHWUXVWGHHGLEFOXGHVDSURYLVLRWDWEDRWEHDOWHUHGVSHEFLI
DUHDIDPLOPHPEHURIWHEHHILFLDULHVRIWHERYHRUMWUXVWVDEHEHHILFLDULHVRIWH
WUXVWDGREHHILFLDULHVPEDEHWHWUXVWHHRIDRWHUWUXVW

SUPPORTING INFORMATION

IRXDVHUHGNOWRDOORIWHDERYH
HHPSWLR

IRXDVHUHGYES to any of the above
FRYHRUMWUXVW

IRXDVHUHGYES to (a)
RIWHERYHRUMWUXVW

IRXDVHUHGYES to (b)
UHODWLRVLSWRHEHHILFLDULHVRIWHERYHRUMWUXVW

IRXDVHUHGYES to (c)

DERSRIWHWUXVWGHHGDGDOODPHGLGHHGVRIWHERYHHHWUXVW

DVFHGXOHLGHWLILWHSURYLVLRVRIWHWUXVWGHHGFEODXVHXPEHUDGSDHXPEHUWDWVSHFLI
ROSHUVRVWDWUHWHEHHILFLDULHVRIWHERYHRUMWUXVWVDEHEHHILFLDULHVRIWHWUXVWDGWDW
EHHILFLDULHVPEDEHWHWUXVWHHRIDRWHUWUXVW

DVFHGXOHRIDOOEHHILFLDULHVRIWHWUXVWLGHWLILWHLU
FRYHRUMWUXVW

SECTION 3 PRIOR EXEMPTION

LGWHERYHRUMVDEF

YESDVVIDPLOIDUPHHPSWLRXGHUJIRU

Stamp Duty Act

D

SECTION 4 DESCRIPTION AND VALUE OF PRESCRIBED PROPERTY

DGXVHGIRUWHEXVLHVVRISULPDUSURGXFWLR (attach a schedule if insufficient space)

number	description	value	total

the prescribed property is described as follows (attach a schedule if insufficient space)

inside attachment \$

stated unencumbered value \$

SECTION 5 USE OF THE FARMING PROPERTY

HVFULEHWHDXUHRIWHSULPDUSURGXFWLREXVLHVVEDUULHGREWHERYHRU

LGWH conveyor XVHWHIDUPLSURSHUWMROHORUSULFLSDOOLWHEXVLHVVGHVHVFULEHV

conveyee XVHWHIDUPLSURSHUWMROHORUSULFLSDOOLWHVDP

conveyee

E SURYLGHGHWDLOVRIDWWHSUHVHVFULEHGSURSHUWDOOEHXVHGIRU

SECTION 6 DECLARATION

HGRVROHPODGVLFHUGHGFODUHWDWWDWHPHWVDG IRUPDWLR FHDYHLYHLWLVDSSOLFDWLR
 DUHWUXHDGERUUHFELHYHUSDUWLFXODU

RYHRUV <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<i>Name</i>	<i>Signature</i>	<i>Date</i>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<i>Name</i>	<i>Signature</i>	<i>Date</i>
RYHHHV <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<i>Name</i>	<i>Signature</i>	<i>Date</i>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<i>Name</i>	<i>Signature</i>	<i>Date</i>

WARNING: WLVDRIHFEHXGHUWH *Taxation Administration Act* **DDDDDDSD**
DSDSDSDDDDDD **DD** _____

PRIVACY STATEMENT
 HLIRUPDWLRUHTXHVWHGLWLVRUPLVUHTXLUHGEWHHUULWRU5HYHXH2ILFHWRGHWHUPLHHWHUWHERYHHHVVDWLVLHVWHHOLLELC
 FULWHULDIRUWHVWDPGXWIDPLOIDUPHPSWLRHLIRUPDWLREXSURYLGHLVRDYROXWUDEDLVEXWLUVUHTXLUHGWRSURFHVVXUEFO
 HPSWLRHLIRUPDWLRFERWDLHGLWLVRUPPDEHERPPXLFDWHGWRSHUVRVDXWRULVHGXGHTW *Taxation Administration Act*
 DSDSDSD **2/1**

GUIDANCE NOTES

Introduction

6HFWRRIWHSStamp Duty ActSDSttDSDSSst
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DIDDDDDDDDD
IDSDDDID

Key definitions

Family

RRURUHSUVRV DUHPHPEHUVRIWVDPHIDPLOUHWHDUHERHFWHGEIDPLOUHODWLRVLSV

Family relationship

RSHUVRV DUHMRLHGEDIDPLOUHODWLRVLSHUH

D WHDUHVSRXVHVLFLEFOXGHVGHIDFWRSDUWHUV

ERHLVDFLOGLFOXGLDDGRSWHGFLOGRUUHPRWUOLHDOGHVFGDWRIWHRWHUHUH

FRHLVDFLOGRUUHPRWUOLHDOGHVFGDWRIWHRWHUHUH

GRHLVDEURWHURUVLVWHUWFOXGLVWHSEURWHURUVVHSVLVWHURIWHRWHUHUH

HRHLVWFLOGRUUHPRWUOLHDOGHVFGDWRIWHRWHURUVLVWHUWFOXGLVWHSEURWHURUVVHSVLVWHURIS
SHUVRRU

IRHLVWHVSRXVHRIDSHUVRRDVIDIDPLOUHODWLRVLSUHILUHGWRVSDUDUDSVEWRHVVHRWHUHUH

Family trust

IDPLOWUXVWLVDWUXVWHWHUDILHGWUXVWXLWWUXVWRUGLVFUHWLWLDUWUXVWHVWDEOLVHGWRREHHLWWHPH
SDUWLFXODUIDPLODGLFRPHPEHUVRIWUHOHYDWIDRUUIDPLOERPSDDEHEHHLFLDULHVLEFOXGL
XLWROGHUVRIDLWUXVWRUREMHEVWRIDGLVFUHWLWLDUWUXVW

Family company

IDPLOERPSDLVDERPSDRILFDOOVDUHROGHUVDUHPHPEHUVRIWVDPHIDPLO

Farming property

DUPLSURSHUWLVGH fined in the Act as property used solely or principally for farming purposes and includes an interest or estate in farming property.

Farming purposes means the business of primary production or a prescribed purpose. Currently, no other purposes are prescribed as farming purposes. Primary production is defined to mean

- a) the growing or cultivation of trees, crops or other vegetation (including fungi) for sale or for sale of their produce; or
- b) the breeding, rearing or maintenance of living creatures for sale as food or for the production of skins, shells or bodily produce for sale.

For the purposes of the exemption, the property is to be used solely or principally for the business of primary production. Carrying on a business connotes conducting a commercial enterprise as a going concern, systematically and regularly, with a view to profit. Implicit in this idea are the features of continuity and system and the organisation of activities in a business-like manner, the keeping of appropriate books and records and having both a sufficient volume of operations and amount of capital employed.

The exemption does not apply to properties that are primarily used as a residence, even where some of the property is given over to a hobby farm or other form of ‘primary production’ activity that is not conducted as a business.

Where it is used solely or primarily for the business of primary production, farming property can include, for example, land or a lease of land (such as a pastoral lease), including fixtures on that land (such as sheds or a farmstead), statutory licences (such as an aquaculture licence) and plant and equipment.

Exempt conveyances

HHPSWLRDSSOLHVWRERYHDFHVRIIDUPLSURSHUWLVFPDEHEDRIWVRVDOH HERYHRUDG
FRYHHHRUVDUHROGHUWLVHEDVHRIDERPSDRUEHHLFLDULHVLVHEDVHRIDWUXVWHHPXVWEHPHPEHUVRIWH
VDPHIDPLO

- 1. e conveyance to be
 - a) a natural person who does not own the property as a trustee
 - b) a company that does not own the property as a trustee (the conveyance or company) or
 - c) the trustee of a trust (the conveyance or trustee).

2 u u
 u l ll l y u
 y ly
 ly l y y
 ly y ll l y u l y y
 ll l y y
 1 y ly
 2 ly l y y
 ly y u
 l y y l ll l y y u
 ll l y u
 ll u
 1 y ly
 2 ly l y y
 ly y u
 u lu l y ly l ly
 y y u u y y u

Other conditions of the exemption

DGGLWLRWRWHDERYHERGLWLRVEHLMDWLVILHGWVHHHPSWLRLOORWDSSOHUH

**HRPPLVLRHULVMDWLVILHGWVWHERYHDFHDULVHVIVRDPVFEHPLWVHSULFELSOSXUSRVHRIWDNL
 DGYDWDHRIWHEHHILWRIWVHHHPSWLRVIRPVWDPVSGXW**

**DWLVIRUWVHHHPSWLRWRDSSOWHRPPLVLRHUPXVWEHVMDWLVILHGWVWHWUDVDFWLRVWLVWVHSROLE
 LWHWLRRIWVHHHPSWLRWDWEHLIRUWVHSXUSRVHRISDVVLWHIDUPRWRDVEOLRUWHRXHUHHUDWLRRI
 DIDPLOWIRURWHUSXUSRVHVXFDVUHVWUXFWXULWHERPPHUFDOYHLEOHVVDWROGSULPDUSURGXFWLRSU
 RUSDFNDLVXFSURSHUWIRUVXEVHTXHWVDOHWRSUVVRVDRUHRWIDPLOPHPEHUV**

FRYHHHGRHVRWLWHGWVWXVWHVIDUPLSURSHUWVROHORUSULFELSODOIRUIDUPLSXUSRVHV

FRYHDFHDOVRFRYHVSURSHUWVWDLVRWIDUPLSURSHUW

**DWLVIRWURIDUPLSURSHUWVWREHERYHHGEHVHHWVDPHSDUWLVHVDVHSDUDWHLWUXPHWVRXOGEH
 HFXWVHGDDGXWSDDEOHLUHVSHFWRIDWLVWUXPHWVRXOGEHSDLG**

FRGLWLRV/SUHVFEULEHGEWHRPPLVLRHUDUHRWERPSOLHGLW

**IDUPLSURSHUWRUSDUWRIVHIDUPLSURSHUWVWVHXEMHFWRIDERYHDFHDLWLVHSUHYLRXVILYHHDU
 WDWUHFHLVHGWVHIDPLOIDUPLSURSHUWVHHPSWLR**

Subsequent conveyances of farming property

**HUHDLVWUXPHWVWDFRYHVIDUPLSURSHUWLVHHPVXGHUVHFWLRRIVHFWVHHHPSWLRLOORWDSSO
 LUHVSHFWRIDERYHDFHRIWVDPHIDUPLSURSHUWRUDSDUWRIDWWSURSHUWLVWLVLYHHDUVDIWHUWHGDWHRI
 HFXWLRRIWDWLVWUXPHW**

Procedure for claiming the exemption

**3HUVVRVVRVGLGHUWHVHHWVHEULWVHULDIRUWVHHHPSWLRVDDSSOEFRPSOHWLVWLVVDSOLFDFWLRIRUP
 FRPSOHWVHIGIRUPWRHWHULWVHLMWUXPHWVFRYHVLWHIDUPLSURSHUWVRXOGEHORGHGLWVHRPPLVLRHU
 IRUVWDPVLLWLVHVVXDOGDWLVPHIUDPH**

**IDSHUVRDVSDLGXWRDLVWUXPHWVWDLVHHPVXGHUVHFWLRRIVHFWDUHIXGPDEHREWDLHG
 DSSOLFDFWLRIRUUDVHVHVPVHVLVDPDGHVWLVLYHHDUVDIWHUWHGDWHVHLMWUXPHWVWVHVHVHG**

HOW TO CONTACT TRO

Office: e e 14
 Charles Darwin Centre
 19 The Mall
 D T 1

Post: GPO Box 154
 D 0 01

Email: ntrevenue@nt.gov.au

Web site: www.revenue.nt.gov.au

Telephone: 1300 305 353