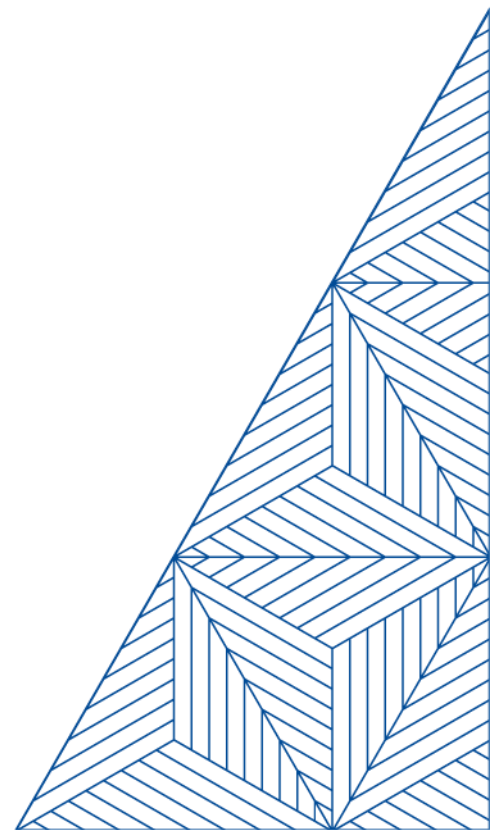


Guide to Spouse/Domestic Partner Property Transfers in Duties Online

AS AT JUNE 2021



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1 Exemption from land transfer (stamp) duty

Transferring property to a spouse or domestic partner can be exempt from duty under section 43 of the *Duties Act 2000* (the Act).

An exemption may also apply for land transfers resulting from a breakdown of marriage or domestic relationship as outlined under section 44 of the Act.

1.1 Eligibility criteria — transfer to current spouse or domestic partner (section 43)

An exemption can apply to a transfer from one person in the relationship to another person, or from two persons to one, or from one person to themselves and another person, where the following criteria are met:

- The persons are spouses or domestic partners* of each other.
- No person outside the marriage is entitled to take an interest in the property.
- There is no consideration for the transfer.
- The property is a residential property that at least one person in the relationship will live in to satisfy the principal place of residence requirement ([see 1.1.1](#)).

*The definition of a domestic relationship is:

- a registered domestic relationship, or
- a relationship between two persons who are not married to each other but who are living together as a couple on a genuine domestic basis (irrespective of gender).

1.1.1 Principal place of residence requirement

To satisfy the principal place of residence (PPR) eligibility criteria, at least one person in the relationship must live in the property as their PPR for a continuous period of at least 12 months, commencing within 12 months of the transfer.

This residence requirement can be varied but you need to contact us to explain why the variation is required, and we must be satisfied that it is a good reason. If there is a change in your circumstances affecting your ability to meet the residence requirement, you must notify us in writing within 30 days of becoming aware of that change.

If the residence requirement is not met and there is no acceptable reason, the transfer can be reassessed for duty.

This exemption is not available for the transfer of properties other than your PPR, for example commercial properties, investment properties or holiday homes.

1.1.2 No consideration requirement

The transfer of the principal place of residence must be for no consideration. Couples will still satisfy this requirement if a spouse or partner transferee gives a mortgage to:

- secure the same or a greater amount as the amount outstanding immediately before the transfer, or
- assumes the liabilities under the mortgage.

However, the couple must not have entered into these arrangements to take advantage of this exemption. The Commissioner will be satisfied that this is the case if the mortgage was:

- Created at or before the time of the transfer.
- Part of a genuine refinancing of a mortgage created at or before the time of the transfer.
- Created to secure borrowings applied to the improvement of the property.

1.2 Eligibility criteria — transfer pursuant to a breakdown of marriage or domestic relationship (s44)

A transfer of dutiable property made because of a breakdown of a marriage or domestic relationship is exempt where:

- The transfer has been made solely because of the breakdown of marriage or domestic relationship.
- The transferor(s) and transferee(s) are a party or both parties to the marriage or domestic relationship.
- No other person takes or is entitled to take an interest in the property.

There are no residency requirements or restrictions on property type or consideration for transfers resulting from a breakdown of relationship.

The breakdown of marriage or domestic relationship exemption can also extend to include transfers to and from trusts and corporations, and transfers to dependent children. However, these transactions are complex in nature and are not included in this guide.

More information is available at sro.vic.gov.au/spouse-and-partner-exemption.

2 Required documents

Two documents need to be lodged at the State Revenue Office for land transfers of this nature:

- Transfer of Land Form, and
- Digital Duties Form.

2.1 Transfer of Land Form

The Transfer of Land Form is a Land Use Victoria form. For a copy of the form, or if you have any questions, contact:

Land Use Victoria

2 Lonsdale Street

Melbourne VIC 3000

(03) 9194 0601

propertyandlandtitles.vic.gov.au

2.2 Digital Duties Form

The Digital Duties Form is an online State Revenue Office form. **Section 3** of this guide provides assistance on completing the form as a public lodger.

More information is online at:

- sro.vic.gov.au/content/breakdown-marriage-and-domestic-relationships-exemption-0
- sro.vic.gov.au/content/marriage-and-domestic-relationships-exemption

3 Completing the Digital Duties Form

The Digital Duties Form is an online form which must be submitted to the State Revenue Office (SRO) with all transfer of land lodgements.

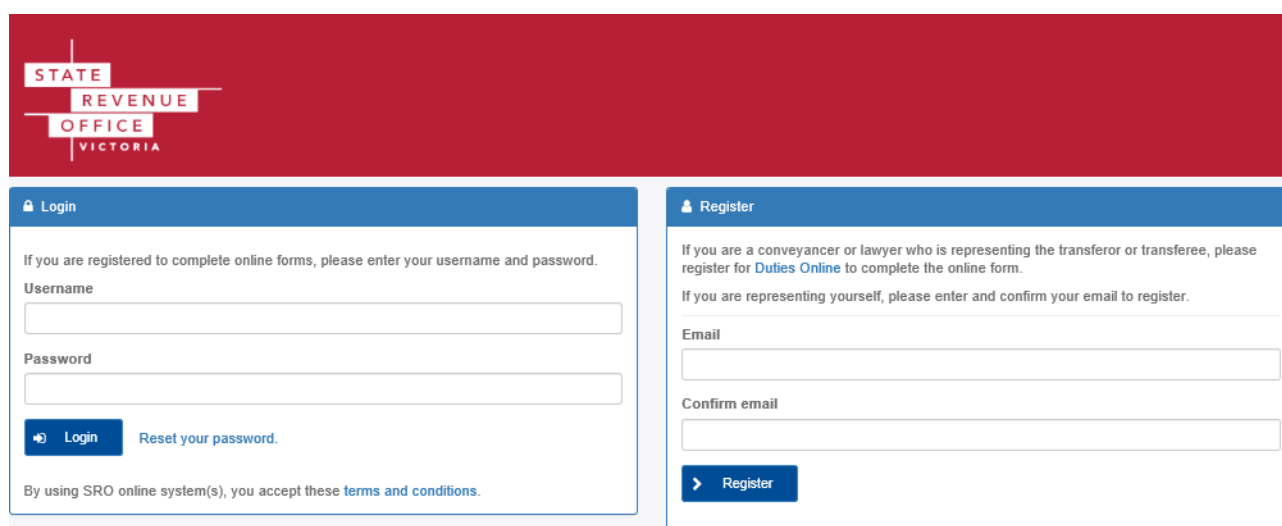
The duties form should match the information you have entered on the land transfer form. Refer to Land Use Victoria for advice on completing the form correctly ([see section 2](#)).

3.1 Register via the State Revenue Office public lodgement system

In order to complete the Digital Duties Form as an individual, you must register via the State Revenue Office public lodgement system using a valid email address.

To register, go to e-business.sro.vic.gov.au/dutiesform/faces/public/login.xhtml.

Registration and login screen of public lodgement system



The screenshot shows the State Revenue Office Victoria website interface. At the top left is the logo with the text 'STATE REVENUE OFFICE VICTORIA'. Below the logo are two main sections: 'Login' and 'Register'. The 'Login' section on the left has a blue header with a lock icon and the text 'Login'. Below it is a sub-header: 'If you are registered to complete online forms, please enter your username and password.' There are two input fields: 'Username' and 'Password'. Below the fields are two buttons: a blue 'Login' button and a 'Reset your password.' link. At the bottom of the login section is a small text: 'By using SRO online system(s), you accept these [terms and conditions](#).' The 'Register' section on the right has a blue header with a person icon and the text 'Register'. Below it is a sub-header: 'If you are a conveyancer or lawyer who is representing the transferor or transferee, please register for [Duties Online](#) to complete the online form.' Below that is another sub-header: 'If you are representing yourself, please enter and confirm your email to register.' There are three input fields: 'Email', 'Confirm email', and a 'Register' button with a right-pointing arrow.

After entering your email address into the ‘Register’ section on the right of the screen, the system will email you, asking you to create a password. Follow the prompts within the email to create your password.

Your password must be between 8 and 15 characters in length and must contain at least 1 numeric, 1 upper case and 1 lower case character.

Once you have created your password, you will be able to log in with your new password, via the ‘Login’ section on the left hand side of the screen, by using your email address as your username.

3.2 Creating a new form

Select ‘+ New Form’ to initiate your Digital Duties Form. After acknowledging the declaration you can select your representative role:

- ‘Representing the transferor’ — select this option if you are only completing this form on behalf of the party or parties who are listed on the Transfer of Land Form as ‘transferor’.

- ‘Representing both transferor and transferee’ — select this option if you are completing the form on behalf of a party who is both a transferor and transferee, or when acting for all parties involved in the transfer.

3.3 Property details

This section collects information on the particulars of the property being transferred. All information collected in this section will be shared with the transferee.

Select the appropriate option for what the transfer involves. Spouse/partner transactions typically involve a transfer of land (adding or removing a party from the land title). There is a help file, available from within the screen, with information about the different transfer types.

Select ‘+ Add property’ to provide the property type, address and title identifiers. You can search for the address or manually enter it.

It is possible to add multiple land identifiers if multiple titles are being transferred (e.g. a unit and a car park). You must hit the ‘+ Add land identifier’ button after every title identifier.

Land identifiers are typically the volume and folio or lot and plan numbers that are found on the property title. These title identifiers should match the information entered in the Transfer of Land Form.

In the example below, the property at ‘182 Blink Street, Melbourne’ is being transferred with two title identifiers. In the image below, notice the red ‘Delete’ button next to each volume and folio number. This indicates that the title identifier has been successfully added.

Entering property details

The screenshot shows a form for entering property details. It includes fields for street number (182), street name (Blink), street type (STREET), suburb (Melbourne), and postcode (3000). Below these is a section for land identifiers with two entries: 'Volume: 12345 Folio: 123' and 'Volume: 12345 Folio: 124', each with a red 'Delete' button.

Street number from: 182

Street number to: [Empty]

Street name: Blink

Street type: STREET

Street type suffix: Please select...

Suburb: Melbourne

Postcode: 3000

State: VIC

Don't want to enter your address? [Try searching again.](#)

Land identifiers

Volume: 12345 Folio: 123	Delete
Volume: 12345 Folio: 124	Delete

Finally, enter the proportion of the title being transferred.

In this example, the sole owner of 182 Blink Street, Melbourne, is adding their spouse to the title so that they both hold equal shares. The interest in the property being transferred is therefore 50% as the transferee will only be acquiring a half share of the title, with the other half retained by the original owner.

Entering the share of property to be held

What does this transaction involve? ⓘ

Transfer of land

Change in beneficial ownership

Transfer of land use entitlements

Properties

Address	Type	
▶ 182 BLINK STREET MELBOURNE VIC 3000	Residential - private dwelling	Edit Delete
+ Add property		

What is the total interest in the property/parcel being transferred?

%

3.4 Transferor details

This section collects information on the transferor, such as their name and contact details, whether they are a foreign person or trustee of a trust, and their total interest in the property.

Other than the name, no information collected in this section will be shared with the transferee.

All transferors listed on the Transfer of Land Form must be added to this section by selecting ‘+ Add transferor’.

Any enquiries about completing the Transfer of Land Form should be directed to Land Use Victoria as per [section 2](#) of this guide.

Entering 'transferor type'

What is the transferor type?

Individual - natural person

Natural person

Title
Mr

First name
Adam

Middle name

Surname
Smith

Previous name (if applicable)

Date of birth
14/01/1981

Mobile number
0400000000

Email
email@email.com

Are you a foreign natural person?

You are not a foreign natural person if you:

- are an Australian citizen,
- hold a permanent visa, or
- are a New Zealand citizen and hold a Special Category Visa (subclass 444).

The spouse partner exemption from duty is available to foreign purchasers.

Are you acting on behalf of a trust?

Answer 'Yes' if the transferor holds the property as trustee of a trust for the benefit of another party.

Are you retaining an interest in the property?

Will the transferor be remaining on title after the transfer? Selecting 'Yes' to this question will cause this transferor to appear on the transferee form as well — [see 'transferee details'](#).

What is your interest held before the transfer?

This question relates to the percentage of the transferor's ownership on the title prior to the transfer. In the example below, the transferor (who is not a foreign person or trustee of a trust) will be adding their spouse to the title. They are currently the sole owner of the property and will be remaining on title after the transfer.

Questions related to what your interest was before the transfer

Are you a foreign natural person? ⓘ

Yes No

Trust

Are you acting on behalf of a trust?

Yes No

Interest held

Are you retaining an interest in the property? ⓘ

Yes No

What is your interest held before the transfer?

of shares

After saving, you will return to the 'Transferor details' page where additional transferors can be added if required. In this example, Adam Smith is adding his spouse to the title of his home and he is the sole transferor on the Transfer of Land Form.

'Transferor details' screen where more transferors can be added

Form (ID: 3572056) - Transferor(s) details

This section collects information on the transferor including:

- Their nature (i.e. whether they are a natural person or an organisation)
- Their name and contact details
- Whether they are a foreign person
- Whether they are acting as the trustee of a trust, and if so, the details of that trust
- Their total interest in the property

Other than your name, no information collected in this segment will be shared with the transferee.

Name	Transferor type	
▶ Mr Adam Smith	Individual - natural person	Edit Delete

[+ Add transferor](#)

3.5 Transaction details

This section collects information on the transaction, such as whether or not the parties are related, the contract and settlement/transfer dates (as applicable), and the dutiable value of the property.

All the information collected in this section will be shared with the transferee.

What does this transaction involve?

What does this transaction involve?

- Transfer between spouses, defacto or domestic partners
- Change in the manner of holding from tenants in common in equal shares to joint proprietors or vice versa
- Devise in accordance with a will or probate
- None of the above

This guide is concerned with transactions involving a transfer between spouses or partners so this option should be chosen even where the transfer is pursuant to a relationship breakdown.

Change in manner of holding

Another common transaction between spouses and domestic partners is changing the manner in which the land title is held from tenants in common in equal shares to joint proprietors or vice versa.

If the transaction relates purely to a change in the manner of holding where no party is gaining an additional interest in the land, then the 'change in manner of holding' option should be selected.

This guide is specific to 'transfers between spouses, defacto or domestic partners' transactions. It does contain information that is useful for completing a change in manner of holding transaction, but some of the questions in the form will be slightly different.

Is the home being transferred for monetary consideration?

If the transfer involves monetary consideration you will need to provide further information, including whether there is a contract of sale, the amount of consideration and any GST payable.

As per [section 1 of this guide](#), a transfer to a current spouse or partner involving consideration will not meet the eligibility criteria for the exemption. Duty will be assessed on the dutiable value of the share being transferred (either the consideration or the market value, whichever is higher).

Help text within Duties Online will provide explanations of consideration, settlement date, rebates, and GST.

If there is no consideration, only the relationship between the transferor and transferee, the market value of the property and the transfer date are required.

What does this transaction involve?

- Transfer between spouses, defacto or domestic partners
- Change in the manner of holding from tenants in common in equal shares to joint proprietors or vice versa
- Devise in accordance with a will or probate
- None of the above

Does the transaction involve monetary consideration?

Yes **No**

Are the transferor(s) and transferee(s) related or associated? ⓘ

Yes **No**

What is the relationship?

Spouses ▼

Transfer details

Transfer details

When is the intended transfer date? ⓘ

30/01/2020 📅

Consideration and value

This section collects information on the dutiable value of the dutiable property being transferred, including any goods.

What is the total market value of the real property and goods transferred at the date the contract or transfer was executed? ⓘ

Date	Total market value
dd/mm/yyyy 📅	\$ <input style="width: 80%;" type="text"/> .00

The market value of the property is required when completing a Digital Duties Form for a transaction between related parties. However, transactions seeking the spouse and partner, or breakdown of relationship, exemption are not required to supply evidence of market value, such as a formal valuation or letter of appraisal with their lodgement.

3.6 Confirm data and manage invitations

This page in Duties Online contains a summary of the key information that has been entered. Click 'Confirm' if everything is correct.

Summary of information entered

You have entered all of the required information. Please complete by clicking confirm.

Summary

Property	
182 BLINK STREET MELBOURNE VIC 3000	Volume: 12345 Folio: 123 Volume: 12345 Folio: 124
Transferor	
Mr Adam Smith	
Transaction details	
Transfer date:	30-01-2020
Does the transaction involve monetary consideration?	No

[← Back](#) [→ Confirm](#)

You will now be on the 'Manage invitations' page where you can invite another representative.

Managing invitations

You have now completed your form.
All other representatives need to complete their forms before the form is ready for signing.

What's next? You can invite another representative to complete the form by selecting 'Manage invitations'.

[+ Manage invitations](#)

Alternatively, you can continue without sending an invitation if you represent both the transferor and transferee.

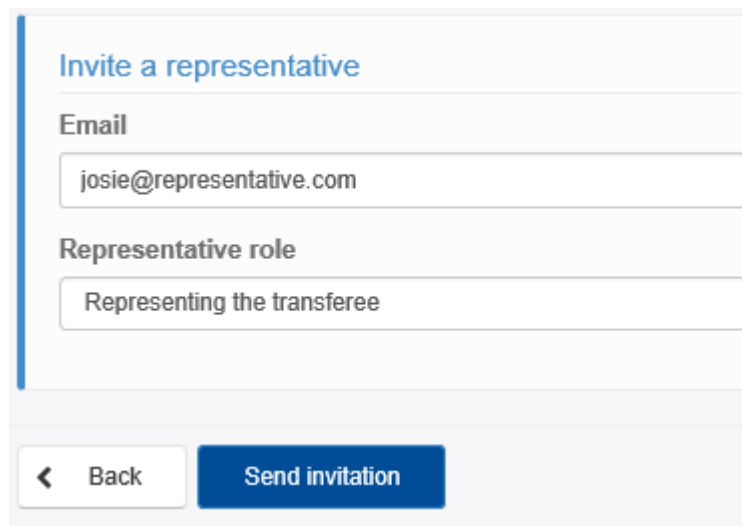
[✎ Edit transferee form](#)

Or go back to your forms.

[🏠 Go back to your forms](#)

If, for example, Adam is transferring a property to Josie because of a marriage breakdown and has chosen to represent himself in the transaction and Josie has engaged the assistance of a legal representative, Adam can invite Josie's legal representative to complete the transferee section of the form by clicking 'Manage invitations'.

Entering representative details



Invite a representative

Email

josie@representative.com

Representative role

Representing the transferee

< Back Send invitation

3.7 Edit transferee form

The transferee form starts with the same acknowledgement and property details page as the transferor form.

While most of the property details have already been entered on the transferor form, you will need to confirm the value of the property and select if it is a new or established home, or vacant land. Review all the information and if it is correct, proceed to the next step.

3.8 Transferee details

This section collects information on the transferee, such as their name and contact details, whether they are a foreign person or trustee of a trust, and the interest they are acquiring in the property.

Other than the name, no information collected in this section will be shared with the transferor.

All transferees listed on the Transfer of Land Form must be added to this section by selecting '+ Add transferee'.

Any questions about completing the Transfer of Land Form should be directed to [Land Use Victoria](#).

Any transferor who is retaining an interest in the property will automatically appear as a transferee with a majority of their information already entered. Only the nationality, country of tax residence and shares after transfer will need to be added.

In the example below, Adam and Josie will both be on the property title and hold 1 of 2 shares each. Notice how there is no option to remove Adam as he has been added via the transferor form.

Example of screen showing shares in property held

Name	Transferee type	
Mr Adam Smith	Individual - natural person	<input type="button" value="Edit"/>
Interest held after the transfer: 1 of 2 shares		
Mrs Josie Smith	Individual - natural person	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
Interest held after the transfer: 1 of 2 shares		
<input type="button" value="+ Add transferee"/>		

3.9 Transaction details

Similar to the property details page, all information on the transaction details page has already been entered via the transferor form. Confirm that the information is correct and press 'Continue'.

3.10 Apply for a concession or exemption

Select 'Yes' to the concession or exemption question to apply for the relevant exemption.

If the transaction relates purely to a change in the manner of holding where no party is gaining an additional interest in the land (as mentioned in [section 3 of this guide](#)), then no concession or exemption needs to be added.

Advise whether you intend to live in the property and provide the intended date of occupation. If you are already living in the property, and will continue to do so, enter the intended date of occupation as the transfer date.

As per [section 1 of this guide](#), in order to be eligible for the exemption from land transfer duty, a transfer to a current spouse or domestic partner requires at least one person in the relationship to occupy the home as their principal place of residence for a period of no less than 12 continuous months beginning within 12 months of the transfer date.

Depending on the nature of the transfer, select the appropriate exemption from the drop-down list:

- Transfer between spouses or domestic partners — love and affection.
- Transfer between spouses or domestic partners — breakdown of relationship.

Select the transferee(s) claiming the exemption and click the '+ Add concession/exemption' button to enter the required information.

In the example below, Adam is not claiming the exemption as he was already the proprietor on title and is therefore not acquiring any additional property.

Concession or exemption type example

Concession/exemption type

Transfer between spouses or domestic partners - love and affection

Please select transferee(s)

Mr Adam Smith

Mrs Josie Smith

+ Add concession/exemption

You will be required to specify the relationship to the transferor and advise us if any person, other than parties to the relationship, is entitled to take an interest in the property under this transfer.

3.11 Confirm data and manage signatories

This page shows a summary of the key information already entered. Click 'Confirm' if everything is correct.

Once all transferor and transferee forms are completed and the data has been confirmed, your form will enter the 'Ready to Sign' status and you will get access to the 'Manage signatories' page.

The signatory can review the information entered and electronically sign the form by selecting the 'Sign Form' button.

If you are completing this form on behalf of someone else, you can email the form to them to review and sign by selecting the 'Request signature' button and entering their email address.

After confirming that all information is correct, the signatory can sign the form by entering their **verification of identity number**, checking the two declaration boxes and selecting 'Sign Form' at the bottom of the page.

Parties who are both a transferor and transferee will need to sign both statements separately.

Once the form has been signed by all parties, it will progress to 'Signed' status.

3.12 Verification of identity

Parties who are not represented by a conveyancer or lawyer are required to have their identities verified by Australia Post. This involves attending a participating Australia Post office with the required identification documents and the Land Use Victoria Transfer of Land Form.

This verification of identity (VOI) number must be entered when signing the Digital Duties Form via our public lodgement system. The required reference is typically identified on the VOI receipt as a 'Unique Sequence Number'.

Instructions on obtaining verification of identity can be found on the Land Use Victoria and Australia Post websites at:

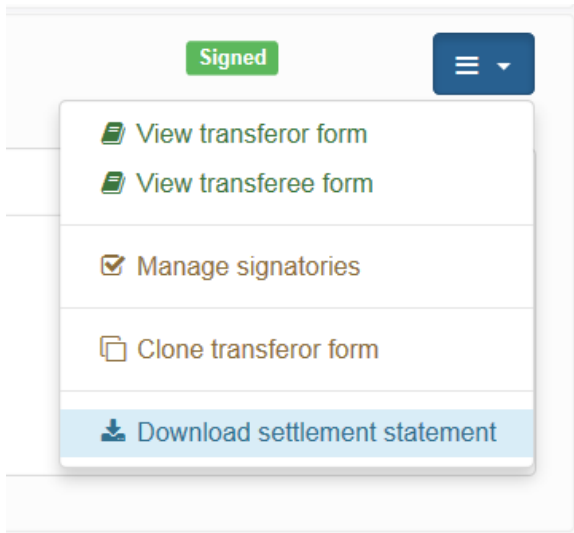
- propertyandlandtitles.vic.gov.au
- auspost.com.au

3.13 Settlement statement

Your Digital Duties Form is now completed and ready for lodging. The finalised document is called a settlement statement and can be printed once the form is in 'Signed' status.

Select the drop-down arrow of your 'Actions' tab, which is within your list of forms, to download a copy of your settlement statement.

Downloading your settlement statement



More information is available at sro.vic.gov.au/completeform.

4 Lodging with the State Revenue Office

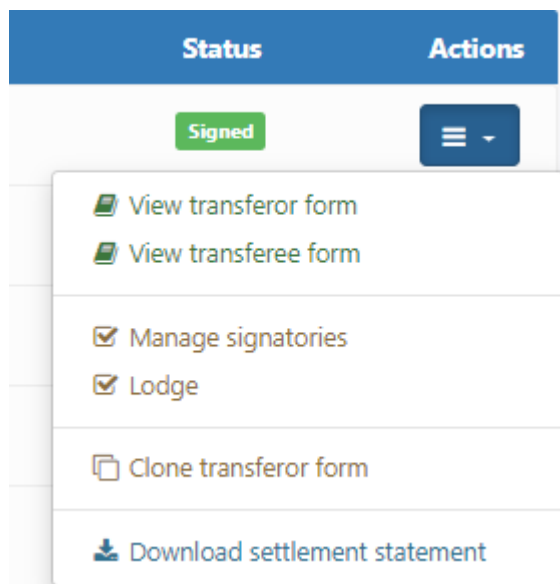
Once you have gathered the required documents set out in [section 2 of this guide](#), you can submit your lodgement to the State Revenue Office for assessment.

You can lodge your documents via the public lodgement system that you registered for in [step 3.1](#):

- www.e-business.sro.vic.gov.au/dutiesform/faces/public/login.xhtml

Log in with your email address and the password you created earlier.

Now that the form is in 'Signed' status, you will be given the option to 'Lodge' in the drop-down list of your 'Actions' tab.



4.1 Lodger details

Provide the name and contact information of the party who is lodging the transfer. You can lodge documents on behalf of yourself or another person. The lodger will be contacted if further information is required and once the lodgement is finalised.

4.2 Lodgement details

Select the 'Lodgement category' as 'Transfer between spouses' and add any comments that may be relevant to the transaction.

4.3 Supporting documents

Select the document type:

- 'Transfer document' for the Transfer of Land Form.

Select 'Choose' to locate and select the document stored on your device.

Select 'Upload' to add the file to your lodgement.

After uploading the file, you will see it listed with a 'Delete' button next to the file name, which indicates it has been uploaded successfully. Supported file types are pdf, pdf, tiff, jpeg, png, gif.

Successful upload of supporting documents

Supporting documents ⓘ

Document type	File name	
Transfer document	Transfer of land.pdf	Delete

⚠ To avoid processing delays, please ensure all supporting documents are uploaded.

Supporting document type
Please select...

< Back ✓ Lodge

4.4 Submit the lodgement

Selecting 'Lodge' will send the lodgement and supporting documents to the State Revenue Office for assessment. You will receive an automated email from Duties Online to confirm that the transfer has been lodged successfully.

5 Final steps

Your transfer will be assessed within 21 days of being lodged.

If more information is required, we will email the person who lodged the transfer.

If the spouse/partner exemption is approved a 'duty statement', which confirms that the transfer has been assessed for duty and finalised by the State Revenue Office, will be issued via email to the person who lodged the transfer.

You can now contact Land Use Victoria to register the title change:

Land Use Victoria

2 Lonsdale Street

Melbourne VIC 3000

(03) 9194 0601

propertyandlandtitles.vic.gov.au