



## Stamp Duty Exemption Correspondence

You are required pay Stamp Duty tax to the Inland Revenue Division when buying real estate or a home, seeking a mortgage, or conducting other legal financial transactions. Stamp Duty Tax Exemption can be requested from the Inland Revenue Division when buying, selling or disposing of residential properties.

When requesting this exemption for land, a letter for Stamp Duty Exemption purposes is required from the Town and Country Planning Division. The correspondence will detail:

- Whether there are any Town and Country Planning Division approvals on or related to the site
- The purpose for which the land can be used
- Whether the parcel is bonafide (i.e. a legal entity previously created by a subdivision approval or in existence prior to the Town and Country Planning Act)

The following documents must be uploaded with your application:

- Deed or Certificate of Title
- Cadastral Sheet/ Survey Plan for the site in question

Document/ Plan		Notes
1.	<p><b>Deed/ Certificate of Title</b></p> <p>A <i>Deed</i> is a legal document which states interest or rights and ownership to a property.</p> <p><i>Certificate of title</i> is a state or municipal-issued document that identifies the owner or owners of personal or real property.</p>	<p>A Certificate of Comfort is not a legal document and will not be accepted in place of a Deed or Certificate of Title.</p> <p>All pages of deed must be submitted.</p>
2.	<p><b>Survey Plan or Cadastral Sheet</b></p> <p>A survey plan is the official record of the legal boundaries of land and will usually indicate the dimensions and plot size.</p>	<p>All Survey Plans must be signed by a licensed land surveyor and must refer to the property in question.</p> <p>The site in question must be accurately identified on the Cadastral Sheet.</p>



<p>A cadastral sheet is a comprehensive land recording of the property boundaries and ownership in a particular area.</p>	<p>The survey plan or map must identify boundaries, area, dimensions and shape of entire parcel of land to which application relates and names of adjoining parcel owners</p>
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