

# Stamping Guide (on establishment)

The chart below outlines deed stamping instructions for the establishment of Superannuation Funds and Discretionary Trusts across Australia.

✓ = send in deed    ✗ = do not send in deed

	Super Fund	Disc. Trust	Postal Address	Stamp Duty	Phone Number
ACT	✗	✗	ACT Revenue Office PO Box 293 Civic Square ACT 2608	No requirement to send in deed on the establishment of superannuation fund or discretionary trust.	02 6207 0028
New South Wales	✗	✓	Office of State Revenue GP Box 4042 Sydney NSW 2001	\$500 for a discretionary trust, no duty on a superannuation fund. Additional copies cost \$10 each.	1300 139 814
Northern Territory	✓	✓	Territory Revenue Office GPO Box 154 Darwin NT 0801	\$20 for a discretionary trust, \$20 for a superannuation fund. Additional copies cost \$5 each.	08 8999 7949
Queensland	✗	✗	Office of State Revenue GPO Box 2593 Brisbane QLD 4001	No requirement to send in deed on the establishment of superannuation fund or discretionary trust.	1300 300 734
South Australia	✓	✓	Revenue SA GPO Box 1353 Adelaide SA 5001	Establishment of discretionary trust and superannuation funds are exempt from stamp duty.	08 8226 3750
Tasmania	✓	✓	State Revenue Office GPO Box 1374 Hobart TAS 7001	\$20 for a discretionary trust, \$20 for a superannuation fund. No charge for further copies.	03 6233 3100
Victoria	✗	✓	State Revenue Office GPO Box 1641 Melbourne VIC 3001	\$200 for a discretionary trust, no duty on a superannuation fund. No charge for an additional copy, phone office on pricing for further copies.	13 21 61
Western Australia	✗	✗	Office of State Revenue GPO Box T1600 Perth WA 6845	No requirement to send in deed on the establishment of superannuation fund or discretionary trust.	08 9262 1100

**IMPORTANT, PLEASE READ:** While every effort is made to ensure this information is correct, we cannot guarantee that it is correct at the time of printing. We recommend you call your local State Revenue Office to confirm this information. The stamp duty mentioned in this document only applies to the establishment of a Discretionary Trust or SMSF. Additional stamp duty may apply if assets are brought into your Trust/SMSF - consult your advisor or the local State Revenue office for more information.