

# PLRA



## Property Law Reform Alliance

### Powers of Attorney Matrix

	Legislation	Stamp Duty	Registration
Australian Capital Territory	The Powers of Attorney Act 1956 (ACT).	No duty is payable on a power of attorney or a deed in the ACT as there is no provision for these under the Duties Act 1999 (ACT).	A power of attorney may be registered in the General Register of Deeds under the Registration of Deeds Act 1957 (ACT).
New South Wales	The Powers of Attorney Act 2003 (NSW) governs powers of attorney in NSW created (or purporting to have been created) by an instrument executed on or after 16 February 2004.	There is no duty payable on powers of attorney under the Duties Act 1997 (NSW).	A power of attorney authorising dealings with land (except for a lease for a term not exceeding 3 years) <i>must</i> be registered in the General Register of Deeds maintained by the Register-General (see section 52 Powers of Attorney Act 2003 (NSW)).
Northern Territory	The Powers of Attorney Act 2000 (NT).	The amount of stamp duty which is payable on a general power is set out in Item 6, schedule 1 of the Stamp Duty Act (NT).	A general power is only required to be registered if it is likely to be used in relation to a dealing with land, other than a lease of land for 1 year or less. A dealing in relating to land purporting to take effect in pursuant of the exercise of a general power will be of no force unless the general power is registered (section

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			8(1)).
Queensland	The Powers of Attorney Act 1998 (Qld).	There is no duty payable on a General Power of Attorney and no requirement to lodge it with the Office of State Revenue (section 9 Duties Act 2001 (Qld)).	A general power of attorney may be registered (section 25(1)). However, it is not necessary to register a general power of attorney unless it is likely to be used in transactions related to buying or selling land. An instrument signed under the authority granted by a general power of attorney cannot be registered unless the general power of attorney has been registered (section 132 Land Title Act 1994 (Qld)).
South Australia	The Powers of Attorney and Agency Act 1984 (SA).	A power of attorney or any other instrument in the nature of a power of attorney is exempt from stamp duty in South Australia (schedule 2 Stamp Duties Act 1923 (SA) 'General exemptions from all stamp duties').	There is no general requirement that a power of attorney be registered in South Australia.
Tasmania	Powers of Attorney Act 2000 (Tas).	There is no duty payable on powers of attorney under the Duties Act 2001 (Tas).	Tasmania is the only jurisdiction in which a power of attorney, irrespective of its purpose, must be registered.
Victoria	The Instruments Act 1958 (Vic) as amended by the Instruments (Enduring Powers of Attorney) Act 2003 (Vic).	No duty is payable on a power of attorney in Victoria.	In Victoria there is no provision for a power of attorney of any kind to be registered.
Western Australia	Guardianship and Administration Act 1990 (WA), the Property Law Act 1969 (WA) and the Transfer of Land Act 1893 (WA).	Item 8 of the second schedule of the Stamp Act 1921 (WA) imposes a duty of \$20.00 on a deed of any kind which is not otherwise chargeable with duty. Deed duty is payable on a deed of revocation under the same provision. Item 9 imposes a duty of \$5.00 on counterparts of powers of attorney under seal and deeds of revocation.	A power of attorney may be registered or deposited in the Office for the Registration of Deed, Conveyances and Other Instruments (sections 2, 13 Registration of Deeds Act 1856 (WA)).

