



Special Disability Trust Duty Exemption

Updated June 2018

What is it?

A special disability trust is a trust established solely for the future care and accommodation needs of someone with a severe disability.

As of 1 July 2010, for cases in which a special disability trust's beneficiary lives in a home as his or her principal place of residence, the trust is exempt from paying duty.

Special Disability Trusts are also eligible for [rates assistance](#).

Who is eligible?

To be eligible as the beneficiary of a special disability trust, you must meet the definition of a severe disability, and the Centrelink Special Disability Trust Team needs to assess you.

You must live in the home as your principal place of residence.

To establish and maintain a special disability trust, the trust also needs to meet a number of requirements. For more information regarding a Special Disability Trust see www.centrelink.gov.au.

How do I apply?

If you're eligible for this exemption it can be claimed as an exemption code on the transfer instrument you lodge for registration at Access Canberra. More information on the procedure is available at [ACT Revenue Office - special disability trust exemption](#).

Contact the ACT Revenue Office if you wish to submit a late claim.

Who runs it?

ACT Revenue Office

Contact

ACT Revenue Office

Ph: (02) 6207 0028

Fax: (02) 6207 0026

Web: <http://www.revenue.act.gov.au/home-buyer-assistance/special-disability-trust-duty-exemption>