



ACT Revenue Office

Department of Treasury

Information Sheet

Special Disability Trust

Duties Act 1999

A Special Disability Trust is a trust established solely for the future care and accommodation needs of a person with a severe disability.

The *Duties Act 1999* has been amended to exempt from duty the transfer of dutiable property to a Special Disability Trust in circumstances only where the subject property of the transaction will be the principal place of residence of the beneficiary of the trust.

To be eligible as a principal beneficiary of the trust, a person must meet the definition of a severe disability and be assessed by the Centrelink Special Disability Trust Team. The *Social Security Act 1991* (C'wlth) (SS Act) Part 3.18A provides details of the specific requirements that need to be complied with in order for a Special Disability Trust to be established and maintained. Some of these requirements are:

- be protective in nature;
- have only one principal beneficiary;
- the principal beneficiary must meet the eligibility criteria;
- provide only for the accommodation and care needs of the principal beneficiary;
- conduct independent audits when required; and
- provide annual financial statements.

In addition, the SS Act has specific requirements that the trust must not be used to purchase property from a family member even if it is to be used for the beneficiary's accommodation.

For more information regarding a Special Disability Trust see www.centerlink.gov.au.

Rates Act 2004

The *Rates Act 2004* has been amended to allow a Special Disability Trust as the owner of a property held in trust for a beneficiary, to apply to the Commissioner for a rebate and deferral of rates. To be eligible for a rebate or deferral of rates, the property owned by the Special Disability Trust must be the trust beneficiary's principle place of residence.

Contact ACT Revenue Office

Telephone	(02) 6207 0028
Street address	Canberra Nara Centre Corner of London Circuit and Constitution Avenue Canberra City
Postal address	PO Box 293 Civic Square ACT 2608
Office hours	9:00 am to 5:00 pm Monday, Tuesday, Thursday and Friday 10:30 am to 5:00 pm Wednesday
Website	http://www.revenue.act.gov.au

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