



Section 46X of the *Duties Act 2001*

Off-the-plan apartment or unit - Duty concession application

State Revenue Office
Department of Treasury and Finance

About this form

Use this form to apply for the 50 per cent duty concession (section 46X of the *Duties Act 2001* (the Act)) as an eligible buyer of an off-the-plan unit or apartment (the eligible dwelling), where:

- the agreement for sale was entered into between 1 July 2024 and 30 June 2026 (inclusive); and
- the eligible dwelling did not have an occupancy permit granted at the time the agreement was executed; and
- the dutiable value is \$750 000 or less; and
- the transfer of the land on which the eligible dwelling is situated occurs before 30 June 2031.

Important

- **Claiming a duty refund:** Transferee(s) who have already paid full duty on the transfer and wish to claim a refund must also complete Part B.
- **Declaration:** **All** transferees must complete and sign this form including the Statutory Declaration.

Filling in the form (please print)

Complete this form by hand. See page 3 for address details.

Should you have any questions about completing the form, please contact the State Revenue Office:

Phone

(03) 6166 4400 (press options 4, 1)
Weekdays 9:00am to 5:00pm

Email

dutyhelp@treasury.tas.gov.au

It is important that you also read the Duty Concession eligibility criteria on the next page before completing the form.

Eligibility criteria

Eligible buyer must:

- a) be a natural person (not a company or trust); and
- b) be at least 18 years of age*; and
- c) at the date of the dutiable transaction at least one transferee must be an Australian citizen or permanent resident.

* Under section 46U(2) of the Act the Commissioner may exempt an eligible buyer from the requirement of being at least 18 years of age if the Commissioner is satisfied the transfer of land to the person does not form part of a scheme to circumvent requirements affecting eligibility for a duty concession under section 46X of the Act.

Eligible dwelling* must be:

- a) situated on land that comprises a lot in a strata scheme; or
- b) situated on land that is conjoined (as defined in section 46V of the Act) with one or more other dwellings; or
- c) a dwelling in relation to which the Commissioner has made a determination under section 46V(3) of the Act.

* Under section 46V(3) of the Act the Commissioner has a discretion to make a determination that a dwelling is or is not an eligible dwelling. A decision by the Commissioner under this section is a non-reviewable decision within the meaning of the *Taxation Administration Act 1997*.

Eligible transaction means a transfer of land on which an eligible dwelling is situated and meets the following requirements:

- a) each of the transferee(s) is an eligible buyer; and
- b) the eligible dwelling did not have an occupancy permit granted at the time the agreement for sale was executed; and
- c) the agreement for sale was entered into between 1 July 2024 and 30 June 2026 (inclusive); and
- d) has a dutiable value of \$750 000 or less; and
- e) the transfer occurs before 30 June 2031; and
- f) the dutiable value has not been determined under section 19(2) of the Act; and
- g) has not received a duty concession or duty exemption under Chapter 2 of the Act; and
- h) a grant authorised under the *First Home Owner Grant Act 2000* has not been paid in respect of the transfer.

How and what to lodge, according to the circumstances a, b or c below.

- a) **I have a representative** (solicitor or conveyancer) acting for me.
Complete this form and provide it to your representative. Your representative will apply to the Commissioner on your behalf for the concession to be applied to your transaction.
- b) **I do not have a representative** acting for me.
Lodge this completed form with the original dutiable transaction at the State Revenue Office.
- c) **I have already paid full duty** on the transaction.
Lodge this completed form together with a copy of the endorsed transfer instrument, contract for sale and occupancy permit with the State Revenue Office.

Post

The Commissioner of State Revenue
GPO Box 1374
HOBART TAS 7001

Deliver in person

Ground floor 'Document drop box'
Salamanca Building Parliament Square
4 Salamanca Place, Hobart
(weekdays 9:00am to 5:00pm)

Email

dutyhelp@treasury.tas.gov.au

Personal Information Protection Statement

Personal information is collected by the Commissioner of State Revenue and is used for the purpose of administering the [Taxation Administration Act 1997](#) (TAA). Your personal information may only be disclosed in accordance with the provisions of the TAA and will be managed in accordance with the [Personal Information Protection Act 2004](#). You may access your personal information on request to the Commissioner of State Revenue.

Part A

1. Transferees' details (parties appearing on title)

If there are more than two transferees, please attach a second copy of the necessary pages.

	Transferee 1	Transferee 2																																
Title	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Dr <input type="checkbox"/>	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Dr <input type="checkbox"/>																																
First name																																		
Other given names																																		
Family name																																		
Date of birth	<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>y</td> </tr> </table>									d	d	m	m	y	y	y	y	<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td><td style="width: 20px;"> </td> </tr> <tr> <td>d</td><td>d</td><td>m</td><td>m</td><td>y</td><td>y</td><td>y</td><td>Y</td> </tr> </table>									d	d	m	m	y	y	y	Y
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d	d	m	m	y	y	y	Y																											
Current postal address																																		
Suburb/Town																																		
State																																		
Postcode																																		
Email Address																																		
Telephone Number																																		

2. Transferees' citizenship

At least one of the transferees must be an Australian citizen or permanent resident.

	Transferee 1	Transferee 2
<input type="checkbox"/>	I am an Australian citizen	<input type="checkbox"/> I am an Australian citizen
<input type="checkbox"/>	I am not an Australian citizen, but I am a permanent Visa holder	<input type="checkbox"/> I am not an Australian citizen, but I am a permanent Visa holder
<input type="checkbox"/>	I am a New Zealand Citizen with a Special Category Visa	<input type="checkbox"/> I am a New Zealand Citizen with a Special Category Visa
<input type="checkbox"/>	I am not one of the above	<input type="checkbox"/> I am not one of the above

Important for Australian citizens: You do not have to provide evidence of your citizenship status at the time of lodging the transaction, but you may be asked to provide this information on request.

Important for Permanent Visa holders: You will need to provide evidence to satisfy that you are a holder of a Visa (providing the visa number and class is not sufficient). Evidence may include a certified copy of your passport evidencing Visa status or documentation obtained from the Visa Entitlement Verification Online (VEVO) system from the Commonwealth Department of Home Affairs.

Important for New Zealand Citizen with Special Category Visa or Foreign Persons (as defined) in the Act. You are not eligible for the concession.

3. Date of the Agreement

Date

/	/
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Day / Month / Year

Copy of the agreement is attached

4. Date of the Occupancy Permit

Date

/	/
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Day / Month / Year

Copy of the permit is attached

5. Property Details

Address line 1			
Address line 2			
Suburb/town			
State		Postcode	
Volume		Folio	
		PID	

6. Consideration payable under the Agreement (incl. GST)

*If the purchase price/dutiable value of the dwelling was greater than \$750 000, you do not need to proceed with this application as you are **not** eligible for the duty concession.*

Total \$

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Part B

Important: Only complete questions 7 and 8 if you have already paid full duty on the transaction and want to claim the refund of 50 per cent of the duty.

7. Duty transaction

Transaction number for duty already paid	
Amount of duty already paid	\$

8. My nominated account for the refund of the duty concession

Funds can only be deposited to an Australian financial institution (bank) account by Electronic Funds Transfer.

Name of financial institution							
Branch location							
Account name (e.g., J Smith)							
BSB number				-			
Account number							

Part C *(if you need additional space, please attach further pages)*

Below are the details I wish the Commissioner to take into consideration when determining:

- to exercise his discretion to determine that the dwelling is an eligible dwelling; or
- whether to exempt a transferee from the requirement of attaining the age of 18 years.

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Part D

Declaration TRANSFEREE I

Read the statements below and tick each checkbox to signify that you agree.

I,

Your full name

of

Your street address

do solemnly and sincerely declare that:

- I am purchasing the above-mentioned property as a natural person (not a company) and do not hold the property on Trust; and
- I am 18 years of age or older; and
- the agreement for sale was entered into before an occupancy permit was granted for the eligible dwelling; and
- at the date of the dutiable transaction, at least one transferee applying for the duty concession is a permanent resident or an Australian citizen; and
- the property being purchased is an eligible dwelling that comprises a lot in a strata scheme or is a conjoined dwelling as defined in section 46V of the *Duties Act 2001*; and
- the dutiable value for the transfer does not exceed \$750 000; and
- the agreement for sale was entered into between 1 July 2024 and 30 June 2026; and
- the dutiable value has not been determined under 19(2), nor has another duty concession or duty exemption been applied under the *Duties Act 2001*; and
- a grant authorised under the [First Home Owner Grant Act 2000](#) has not been paid in respect of the transfer; and
- the transfer of the land has occurred before 30 June 2031; and
- in making this declaration I understand that if the Commissioner becomes aware the transaction does not satisfy the requirements of section 46X of the *Duties Act 2001*, the Commissioner may reassess the duty that would otherwise be payable in respect of the transaction; and
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is an offence, and that I may be liable to penalties and be required to repay the duty concession.

By signing below, I declare that all the information I have provided is true and accurate.

Full name

Signature

Date / /

Day Month Year

Declaration TRANSFEREE 2

Read the statements below and tick each checkbox to signify that you agree.

I,

Your full name

of

Your street address

do solemnly and sincerely declare that:

- I am purchasing the above-mentioned property as a natural person (not a company) and do not hold the property on Trust; and
- I am 18 years of age or older; and
- the agreement for sale was entered into before an occupancy permit was granted for the eligible dwelling; and
- at the date of the dutiable transaction, at least one transferee applying for the duty concession is a permanent resident or an Australian citizen; and
- the property being purchased is an eligible dwelling that comprises a lot in a strata scheme or is a conjoined dwelling as defined in section 46V of the *Duties Act 2001*; and
- the dutiable value for the transfer does not exceed \$750 000; and
- the agreement for sale was entered into between 1 July 2024 and 30 June 2026; and
- the dutiable value has not been determined under 19(2), nor has another duty concession or duty exemption been applied under the *Duties Act 2001*; and
- a grant authorised under the [First Home Owner Grant Act 2000](#) has not been paid in respect of the transfer; and
- the transfer of the land has occurred before 30 June 2031; and
- in making this declaration I understand that if the Commissioner becomes aware the transaction does not satisfy the requirements of section 46X, the Commissioner may reassess the duty that would otherwise be payable in respect of the transaction; and
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is an offence, and that I may be liable to penalties and be required to repay the duty concession.

By signing below, I declare that all the information I have provided is true and accurate.

Full Name

Signature

Date

Day Month Year

If there are more than two transferees, attach a separate sheet for each additional transferee.