



Section 46E of the *Duties Act 2001*

Concession from duty: Transfer to first home buyers of an established home

State Revenue Office
Department of Treasury and Finance

About this form

The form should be used if you are applying for the 50 percent Duty Concession as a first home buyer of an established home, which has a dutiable value of \$400 000 or less.

Important

- **Claiming a duty refund:** Applicants 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 at Part C. The spouse/partner of the transferee/s must complete and sign the Statutory Declaration on the final page of Part C if they are not one of the transferees.

About the statutory declaration

A statutory declaration is a written statement declared to be true in the presence of an authorised witness who can include:

- Bank officer, credit union officer, or finance company officer with five or more years of continuous service.
- Chiropractor.
- Commissioner for Declarations.*
- Dentist.
- Judge or Magistrate of a court.
- Justice of the Peace.
- Legal practitioner.
- Medical practitioner (doctor or nurse).
- Optometrist.
- Pharmacist.
- Physiotherapist.
- Psychologist.
- Police Officer.
- Teacher employed full-time at a school or tertiary education institution.
- Veterinary surgeon.

Visit [here](#) for a complete list of *Commissioners for Declarations, or go to www.justice.tas.gov.au.

Filling in the form (if filling in by hand, please print the answers/details)

This blank form can be printed to fill out by hand, or it can be completed directly on screen using Adobe Acrobat (version 8 or later). The version of Acrobat will determine whether you're able to save any sections you've completed. In either case it will be printable.

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

Phone
(03) 6166 4400 (press option 4 then 3)
1800 001 338
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

To be eligible for the Duty Concession, all transferees (purchasers) of the property must:

- a) complete the purchase of an established home between 7 February 2018 and 6 February 2019 (inclusive) that does not exceed \$400 000; and
- b) be a natural person (not a company or trust); and
- c) be at least 18 years of age*; and
- d) be an Australian citizen or permanent resident, or if there is more than one applicant at least one of them must meet this criterion; and
- e) not have previously been the owner (as defined by section 46A of the *Duties Act 2001*) of a home (or have a spouse/partner who has previously been the owner of a home) in Australia; and
- f) not have received a First Home Owner Grant or the Duty Concession before (or have a spouse/partner who has); and
- g) fully complete the application form and lodge it with all relevant supporting documentation; and
- h) occupy the home as their principal place of residence for a continuous period of at least six (6) months commencing within 12 months of completion of the purchase of the property*.
The duty concession may be applied in anticipation of this requirement being met. (Principal place of residence means the property at which you usually eat and sleep - it does not mean, for example, a vacant residence where you just leave personal belongings).
- i) maintain ownership of the property until the requirement to occupy the home as a principal place of residence has been satisfied.

* *The Commissioner of State Revenue has a discretion to vary criteria c) and h) above in some circumstances. Please contact the State Revenue Office if you need more information.*

How and what to lodge, according to the circumstances shown below

- a) *I have a representative (solicitor or conveyancer) acting for me. How do I claim the concession?*
Complete this form and provide it to your representative. If you satisfy the eligibility requirements, the representative will apply the concession to your transaction.
- b) *I do not have a representative acting for me. How do I claim the concession?*
Lodge this completed form with the original dutiable transaction at the State Revenue Office.
- c) *I have already paid full duty on the transaction. How do I claim the concession?*
Lodge this completed form with the State Revenue Office and ensure Part B is completed.

Mail

The Commissioner of State Revenue
GPO Box 1374
HOBART TAS 7001

Email

dutyhelp@treasury.tas.gov.au

In person - weekdays 9:00am to 5:00pm

Ground floor
Salamanca Building Parliament Square
4 Salamanca Place
HOBART

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

	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																		
Family name																		
Date of birth	<table border="1" style="width: 100%; text-align: center;"> <tr> <td style="width: 25px;">d</td><td style="width: 25px;">d</td><td style="width: 25px;">m</td><td style="width: 25px;">m</td><td style="width: 25px;">y</td><td style="width: 25px;">y</td><td style="width: 25px;">y</td><td style="width: 25px;">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: 25px;">d</td><td style="width: 25px;">d</td><td style="width: 25px;">m</td><td style="width: 25px;">m</td><td style="width: 25px;">y</td><td style="width: 25px;">y</td><td style="width: 25px;">y</td><td style="width: 25px;">y</td> </tr> </table>	d	d	m	m	y	y	y	y
d	d	m	m	y	y	y	y											
d	d	m	m	y	y	y	y											

2. Are there more than two transferees of the property?

Yes Please attach a sheet and advise the same details as asked in questions 1 and 3 relevant to each transferee.

No

3. Details about the spouse/partner of the transferee(s)

DO NOT complete this section if the spouse/partner is one of the transferees.

	Spouse/partner of Transferee 1	Spouse/partner of 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"/>																
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d	d	m	m	y	y	y	y											
d	d	m	m	y	y	y	y											
Current postal address																		
Suburb/Town																		
State																		
Postcode																		

4. Location of your new property (the established home)

Address			
Suburb/Town			
State	Tasmania	Postcode	

4a. Insert ONE of the following reference numbers for the property

Certificate of Title reference	
Property ID number	

5. The new property (the established home)

If the purchase price/dutiable value of the new home was greater than \$400 000, you are **not** eligible for the duty concession. *If so, do not proceed with this application.*

Purchase price / dutiable value	\$							
Settlement date								
	d	d	m	m	y	y	y	y

Part B

Important: Only complete questions 6 and 7 if you have already paid full duty on the transaction and want to claim the refund of 50 per cent of the duty.

6. Duty transaction

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

7. 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

Declaration under the Oaths Act 2001 by Transferee 1

1. Read the statements below and tick each checkbox to signify that you agree.
2. Complete the declaration and sign it in the presence of an authorised witness.

I,
Your full name

of
Your street address

occupation

do solemnly and sincerely declare that:

- I have not previously received this concession or a grant under the [First Home Owner Grant Act 2000](#) either alone or together with any other person or persons; and
- I have not previously owned a home within Australia; and
- at the date of lodgement of this application, at least one transferee applying for the Duty Concession is a permanent resident or an Australian citizen; and
- I intend to reside in the home that is the subject of this application as my principal place of residence for a continuous period of at least six months commencing within 12 months of completing the purchase of the property; and
- I acknowledge that I must maintain ownership of the property the subject of this application until the residence requirement referred to above is satisfied; and
- I undertake to notify the Commissioner of State Revenue within 14 days if any event occurs that makes me ineligible for this Duty Concession, including if I fail to satisfy the requirement to reside in, or maintain ownership of, the home; and
- I accept that if the conditions of eligibility are not met, I may not be entitled to receive or retain the Duty Concession; 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.

I make this solemn declaration under the *Oaths Act 2001*:

Declared at
Place

In the state of
State or Territory

On this day, the of 20
Day Month Year

Signed:
Signature of declarant

Before me,
(Justice of the Peace, Commissioner for Declarations, or other authorised person)

Declaration under the Oaths Act 2001 by Transferee 2

1. Read the statements below and tick each checkbox to signify that you agree.
2. Complete the declaration and sign it in the presence of an authorised witness.

I,

Your full name

of

Your street address

occupation

do solemnly and sincerely declare that:

- I have not previously received this concession or a grant under the [First Home Owner Grant Act 2000](#) either alone or together with any other person or persons; and
- I have not previously owned a home within Australia; and
- at the date of lodgement of this application, at least one transferee applying for the Duty Concession is a permanent resident or an Australian citizen; and
- I intend to reside in the home that is the subject of this application as my principal place of residence for a continuous period of at least six months commencing within 12 months of completing the purchase of the property; and
- I acknowledge that I must maintain ownership of the property the subject of this application until the residence requirement referred to above is satisfied; and
- I undertake to notify the Commissioner of State Revenue within 14 days if any event occurs that makes me ineligible for this Duty Concession, including if I fail to satisfy the requirement to reside in, or maintain ownership of, the home; and
- I accept that if the conditions of eligibility are not met, I may not be entitled to receive or retain the Duty Concession; 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.

I make this solemn declaration under the *Oaths Act 2001*:

Declared at

Place

In the state of

State or Territory

On this day, the of 20

Day

Month

Year

Signed:

Signature of declarant

Before me,

Justice of the Peace, Commissioner for Declarations, or other authorised person

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

*The spouse/partner of the transferee must complete the declaration on this page
but ONLY if the spouse/partner is not one of the transferees.*

Declaration under the Oaths Act 2001 - to be made by the spouse/partner of the transferee unless they are a transferee themselves.

To be made by each transferee's spouse/partner only if the spouse/partner is not a transferee themselves.

1. Read the statements below and tick each checkbox to signify that you agree.
2. Complete the declaration and sign it in the presence of an authorised witness.

I,

Your full name

of

Your street address

occupation

do solemnly and sincerely declare that:

- the spouse/partner details in this form are true and correct; and
- I have not previously received this concession or a grant under the [First Home Owner Grant Act 2000](#), either alone or together with any other person or persons; and
- I have not previously owned a home within Australia; and
- I acknowledge that making statements or providing information that is false or misleading in relation to this application is an offence and that I may be liable to penalties.

I make this solemn declaration under the *Oaths Act 2001*

Declared at

Place

In the state of

State or Territory

On this day, the of 20

Day

Month

Year

Signed:

Signature of declarant

Before me,

Justice of the Peace, Commissioner for Declarations, or other authorised person

*Please copy and attach a completed Statutory Declaration if there is more than one
spouse/partner of a transferee and they are not a transferee themselves.*