



## Sections 46N and 46O of the *Duties Act 2001*

# Concession from duty: Transfer to pensioner/s downsizing home

State Revenue Office  
Department of Treasury and Finance

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### About this form

The form should be used if you are applying for the 50 percent Duty Concession as an eligible pensioner when you sell your existing home and downsize by buying another 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: In all cases, an eligible pensioner must complete and sign this form including the Statutory Declaration at Part C.

### 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](http://www.justice.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, at least **one of the transferees** (purchasers) of the property must:

- a) be aged 60 years or over, and hold a Pensioner Concession Card, or a DVA Pensioner Concession Card, or a Commonwealth Seniors Health Card; and
- b) have occupied the former home as the principal place of residence for at least six months before: i) it was sold, or ii) the date the new home was purchased\*, and
- c) intend to live in the new home for at least six months after purchase, commencing within 12 months of the settlement of its purchase\*; and
- d) ensure that ownership of the new home is in the same name or names as the former home\*; and
- e) sell the former Tasmanian home between 10 February 2018 and 9 February 2019, and within six months either side of the purchase of the new home; and
- f) fully complete the application form and lodge it with all relevant supporting documentation.

In addition to the above, the eligible pensioner (or the eligible pensioner's spouse) must not own another home within Australia at the transaction date other than the former home or the new home.

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

For a **transaction** to be eligible for the Duty Concession, the Tasmanian home being purchased must:

- a) be an established home (that is, it cannot be vacant land); and
- b) have a dutiable value that does not exceed \$400 000; and
- c) be less than the dutiable value of the former Tasmanian home.

## What you will need to complete this form

You will need the following identifying details:

- both the former and new properties' i) Certificate of Title number, OR ii) Property Identification Number; and
- your type of pension card, its reference number, and the card issue and expiry dates; and
- a photocopy of both sides of your nominated pension card.

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

This blank form can be printed for the transferee (purchaser) 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

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

- a) *I have a representative (solicitor or conveyancer) acting for me, and I have sold my former home before I have purchased a new home. 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 have a representative (solicitor or conveyancer) acting for me, and I have purchased my new home before I have sold my former home. How do I claim the concession?*  
 Complete this form and provide it either to your representative or forward it to the State Revenue Office after the sale of your former home completes, to obtain a duty refund.
- c) *I do not have a representative acting for me. How do I claim the concession?*  
 Lodge this completed form and the original duty transaction with the State Revenue Office.
- d) *I have already paid full duty on the transaction. How do I claim the concession?*  
 Lodge this completed form with the State Revenue Office using one of the options below:

### 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

### I. Eligible pensioner's details


|                 |                             |                              |                               |                             |                             |
|-----------------|-----------------------------|------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Title           | 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   |                             |                              |                               |                             |                             |
| Current address |                             |                              |                               |                             |                             |
| Suburb/Town     |                             |                              |                               |                             |                             |
| State           |                             | Postcode                     |                               |                             |                             |

## 2. Pensioner card details

Please tick one card only from the list below:

- Pensioner Concession Card
- DVA Pensioner Concession Card
- Commonwealth Seniors Health Card

|                           |  |
|---------------------------|--|
| Card issue date           |  |
| Card expiry date          |  |
| Person's name on the card |  |
| Card number               |  |

 Please attach a photocopy of both sides of the pensioner card you've nominated above.

## 3. Details about your former home

|   |  |          |  |
|---|--|----------|--|
| Full name(s) of the owner(s) of the former home |  |          |  |
| Former home address                             |  |          |  |
|   |  |          |  |
| Suburb/Town                                     |  |          |  |
| State   |  | Postcode |  |
| Certificate of Title reference                  |  |          |  |
| Property ID number                              |  |          |  |
| Sale price / Dutiable value                     |  |          |  |
| Date of transfer (date the transfer settled)    |  |          |  |

**4. Details about your new property (the established home)**

|  |  |          |  |
|--|--|----------|--|
| Full name(s) of the owner(s) of the new home |  |          |  |
| New address                                  |  |          |  |
| Suburb/Town                                  |  |          |  |
| State  |  | Postcode |  |
| Certificate of Title reference               |  |          |  |
| Property ID number                           |  |          |  |
| Sale price / Dutiable value                  |  |          |  |
| Date of transfer (date the transfer settled) |  |          |  |

**Part B**

**Important:** Only complete questions 5 and 6 if you have already paid full duty on the transaction and want to claim the refund of 50 per cent of the duty.

**5. Duty transaction**

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

**6. 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 eligible pensioner

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 the authorised witness.

I,

Your full name

of

Your street address

occupation

do solemnly and sincerely declare that:

- I declare that I am aged 60 years or over, and hold either a Pensioner Concession Card, a DVA Pensioner Concession Card or a Commonwealth Seniors Health Card; and
- I have occupied the former home as my principal place of residence for at least six months before it was either sold or before the date that my new home was purchased; and
- I will be residing in the home that is the subject of this application as my principal place of residence for a continuous period of six months commencing within 12 months of settling on the purchase of the property; and
- I declare that the ownership of the home that is the subject of this application is in the same names as the ownership of the former home; and
- I undertake to notify the Commissioner of State Revenue if any event occurs that makes me ineligible for this Duty Concession; 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

Day

Month

Year

Signed:

Signature of declarant

Before me,

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