

First home buyers of established homes Duty relief application

State Revenue Office
Department of Treasury and Finance

About this form

Use this form to apply for duty relief for first home buyers of established homes based on the date of the transfer:

- A duty *concession* applies between 7 February 2018 to 17 February 2024 inclusive; and
- A duty *exemption* applies between 18 February 2024 to 30 June 2026 inclusive.

A. ► Duty concession 7 February 2018 to 17 February 2024 inclusive.

This concession provides a 50 per cent discount on property transfer duty for first home buyers of established homes, which have a dutiable value of:

- \$400 000 or less for purchases of established homes that settle (i.e. transfers that complete) between 7 February 2018 and 15 March 2021 inclusive; or
- \$500 000 or less for purchases of established homes that settle (i.e. transfers that complete) between 16 March 2021 and 31 December 2021 inclusive; or
- \$600 000 or less for purchases of established homes that settle (i.e. transfers that complete) between 1 January 2022 and 17 February 2024 inclusive.

B. ► Duty exemption 18 February 2024 to 30 June 2026 inclusive.

The exemption provides an exemption from property transfer duty for first home buyers of established homes which have a dutiable value of \$750 000 or less which settle (i.e. transfers that complete) between 18 February 2024 to 30 June 2026.

Important

- **Claiming a duty refund:** Applicants who have already paid 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.

*Complete list of [Commissioners for Declarations](#).

Please ensure you understand the eligibility criteria on the next page before completing the form.

Eligibility criteria

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

- a) complete the purchase of an established home that has a dutiable value of:
 - \$400 000 or less for property purchases between 7 February 2018 and 15 March 2021 inclusive; or
 - \$500 000 or less for property purchases between 16 March 2021 and 31 December 2021 inclusive; or
 - \$600 000 or less for property purchases between 1 January 2022 and 17 February 2024 inclusive; or
 - \$750 000 or less for property purchases between 18 February 2024 and 30 June 2026 inclusive.
- b) be a natural person (not a company or trust); and
- c) be at least 18 years of age*; and
- d) at the date of the dutiable transaction at least one applicant must be an Australian citizen or permanent resident; and
- e) not have previously been the owner (as defined by section 46A and 57C 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 previously received a First Home Owner Grant or the Duty Concession (46E of the *Duties Act 2001*) or Duty Exemption (57G of the *Duties Act 2001*) 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 or exemption may be applied in anticipation of the principal place of residence 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); and
- 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 depends on the circumstances shown below

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

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
(week days 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.

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

Phone

(03) 6166 4400 (press options 4, 3)

Week days 9:00am to 5:00pm

Email

dutyhelp@treasury.tas.gov.au

Part A

1. Transferees' details

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"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></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"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></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																																		

2. I am making an application for:

Please tick whether you are applying for the concession or exemption.

Duty Concession

Duty Exemption

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

	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"/>																
First name																		
Other given names																		
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
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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	

5. Insert ONE of the following reference numbers for the property

Certificate of Title reference	
Property ID number	

6. The new property (the established home)

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

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

Part B

Important: Only complete questions 7 and 8 if you have already paid duty on the transaction and want to claim the duty relief.

7. Duty transaction

Transaction number
for duty already paid

--

Amount of duty already paid

\$

--

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

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 TRANSFEEE I

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

do solemnly and sincerely declare that:

- I have not previously received the Duty Concession, Duty Exemption 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 the dutiable transaction, at least one transferee applying for the Duty Concession or Duty Exemption 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 or Duty Exemption, 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 or Duty Exemption; 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 or Duty Exemption.

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

Declared at
Place

in the State of
State or Territory

on 20
Date 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

do solemnly and sincerely declare that:

- I have not previously received this Duty Concession, Duty Exemption 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 the dutiable transaction, at least one transferee applying for the Duty Concession or Duty Exemption 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 or Duty Exemption, 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 or Duty Exemption; 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 or Duty Exemption.

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

Declared at

Place

in the State of

State or Territory

on

Date

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 copy of this page for each.

Declaration under the Oaths Act 2001 - to be made by the spouse/partner of the transferee, who is not a transferee.

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

do solemnly and sincerely declare that:

- the spouse/partner details in this form are true and correct; and
- I have not previously received this Duty Concession, Duty Exemption 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 20

Date

Month

Year

Signed

Signature of declarant

Before me,

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

Please attach a copy and complete this Statutory Declaration page where there is more than one spouse/partner of a transferee and they are not a transferee themselves.