



Office of State Revenue
NSW TREASURY

ISO 9001-Quality Certified

ABN: 77 456 270 638

First Home Plus –

ODA 012 – 11/06

Application for Exemption or Concession from Duty

NOTE:

- This form must be completed by **all** purchasers
- Applicants claiming an exemption or concession from duty may be required, at a later date, to provide evidence to substantiate the exemption or concession claim
Substantial penalty may become payable or prosecution action commenced in the event that the exemption/concession claims are shown to be false. If, after receipt of the exemption/concession, you are found to be ineligible, you will be required to pay any duty payable on the purchase.
- Read the First Home Benefits factsheet at www.osr.nsw.gov.au before completing this form. If you're unable to access the internet, forms and factsheets are also available from all branches of the Office of State Revenue or your legal representative
- Where a First Home Plus application is approved and a new purchaser is subsequently added or substituted prior to settlement, a new First Home Plus application form will need to be submitted by the additional or substituted purchaser
- The first two pages of this form are for your information only. Please detach these pages before submitting this application

Eligibility criteria

To be eligible for First Home Plus:

- The agreement or the transfer must be for the whole of the property
- All purchasers must be natural persons (ie not a company or trust) at least 18 years of age
- At least one purchaser **must** be an Australian citizen or permanent resident
- Each purchaser must satisfy the residency requirement and provide evidence to support this ➤ *See the definition of Residence requirement overleaf*
- Each purchaser **must not**:
 - **at any time** have **owned** residential property in Australia (either solely or with someone else)*
 - have previously received an exemption or concession under First Home Plus*
- If the purchaser has a spouse, the purchaser is eligible only if the purchaser's spouse **has not**:
 - **at any time owned** residential property in Australia (either solely or with someone else)*
 - previously received an exemption or concession under First Home Plus*

* NOTE: These requirements do not apply to a purchaser who:

- is acquiring an interest **solely** for the purpose of assisting the other purchaser(s) in obtaining finance for the acquisition, or
- has owned another property solely as trustee or executor.

To apply

- This application must be submitted together with the related documents* at the time of assessment
➤ *See addresses for OSR sites on the back of this page*
- Where the assessment is being processed online via an Electronic Duties Return (EDR) client, the completed application form together with copies of the related documents* must be retained on file for audit purposes

* Related documents are:

- the agreement for sale
- the transfer
- mortgage, if any

PRIVACY STATEMENT

The Office of State Revenue (OSR) will use the information provided in this form to determine your eligibility for an exemption or concession from duty under the First Home Plus scheme. OSR may match the information you provide in this form against data held by other government and commercial organisations to confirm your identity and verify the information provided.

The information may be disclosed to third parties with your consent or as required or permitted by law. You may review and update personal information held by OSR by contacting the Office.

Definitions

- Australian citizen – An Australian citizen as defined in the *Australian Citizens Act 1948* of the Commonwealth
- Completion – An agreement or transfer is completed when a purchaser or transferee becomes entitled to possession of the home and, if the interest acquired is registrable under a law of the State, the purchaser or transferee's interest is registered
- Dutiable value – Is the greater of the consideration (purchase price) for the dutiable transaction and the unencumbered value (determined without regard to any encumbrance) of the dutiable property
- Permanent resident – Means:
(a) the holder of a permanent visa within the meaning of section 30 of the *Migration Act 1958* of the Commonwealth, or
(b) a New Zealand citizen who holds a special category visa within the meaning of section 32 of the *Migration Act 1958* of the Commonwealth
- Purchaser – Includes a transferee
- Residential property – Land on which there is a building that is lawfully occupied as a place of residence, or suitable for occupation as a place of residence, or a company title dwelling
- Residence requirement – The home must be occupied by the person or persons who are acquiring it as their principal place of residence for a continuous period of at least 6 months, with that occupation starting within 12 months after the completion of the agreement or transfer

In the case of vacant land, the Chief Commissioner must be satisfied the vacant block of land is intended to be the site of a home to be occupied by the person(s) who are acquiring it as their principal place of residence

NOTE: Failure to meet the residence requirement – An applicant who fails to meet the residence requirement must notify OSR in writing within 14 days from the date the residence requirement is not met. The applicant may be required to pay the duty together with interest and penalties.
- Spouse – The person to whom the applicant is married or cohabiting with on a genuine domestic basis or in a de facto relationship with (including same sex relationships) as defined in the *Property (Relationships) Act 1984*

NOTE: There is no minimum period of cohabitation, which defines a de facto relationship under the *Property (Relationships) Act 1984*
- Title reference – The way the land is identified or referred to in the title documents for example folio identifier(s), volume and folios, the lot(s) and deposited or strata plan number, book and number

CONTACT DETAILS

Phone: 1300 130 624* (Monday – Friday, 8.30 am – 5.00 pm)

Website: www.osr.nsw.gov.au

Email: first.home.benefits@osr.nsw.gov.au

OFFICES	(8.30 am – 4.30 pm)
Parramatta	Lang Centre, cnr Hunter & Marsden Streets GPO Box 4042, Sydney NSW 2001 DX 456 Sydney Fax (02) 9689 6345
Sydney	Level 3, 55 Hunter Street (not a postal address – counter services only)
Newcastle	Level 2, 97 Scott Street PO Box 511, Newcastle 2300 DX 7860 Newcastle Fax (02) 4925 5300
Wollongong	Level 6, 90 Crown Street PO Box 666, Wollongong 2520 DX 5245 Wollongong Fax (02) 4253 1066

*Interstate clients call (02) 9689 6200
Help in community languages is available.

Declaration by purchaser 2

- NOTE: ■ If you are acquiring an interest in the property solely for the purpose of assisting the other purchaser(s) to finance the acquisition, **DO NOT** complete this declaration ➤ *Complete declaration C*
- If there are more than two purchasers, a separate application form will need to be completed and attached to this form when lodging

I, Given name(s)	Family name	
of (Current address) Street no.	Street name	
Suburb	State	Postcode
Phone ()	Mobile	

do solemnly and sincerely declare as follows:

1 My date of birth is / /

I am: married in a de facto relationship single

I have: not used a name other than the name declared above
 used other names being: (List other names)

At the date of the agreement for sale I was:
 an Australian citizen a permanent resident other

2 I am one of the purchasers under the agreement/transfer detailed in the declaration of:

Name of purchaser 1

3 I have not at any time owned residential property in Australia either solely or with someone else

4 I have not previously received an exemption or concession under First Home Plus

5 I have applied/I am applying for a First Home Owner Grant for this property: Yes No

6 I will occupy the property as my principal place of residence for a continuous period of 6 months commencing within 12 months after the completion of the agreement for sale or transfer or in the case of vacant land, I intend to use the land as the site of my principal place of residence.

7 I undertake to notify OSR if I fail to meet the residence requirement .

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

Signature of purchaser 2
Declared at (Place)
this (Day) of (Month) (Year) 20
before me (Signature)

(Justice of the Peace or other prescribed person in and for the State of New South Wales)

B Declaration by spouse of purchaser 1 (to be completed only if the spouse is not a purchaser)

I, Given name(s)	Family name	
of (Current address) Street no.	Street name	
Suburb	State	Postcode

do solemnly and sincerely declare as follows:

1 I am the spouse of:

Name of purchaser 1

2 My date of birth is:

/ /

3 I have: not used a name other than the name declared above

used other names being: (List other names)

4 I have not at any time owned residential property in Australia either solely or with someone else

5 I have not previously received an exemption or concession under First Home Plus

6 I acknowledge that I may be liable for substantial penalties for making a false or misleading statement on or in connection with this application

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

Signature of declarant
Declared at (Place)
this (Day) of (Month) (Year) 20
before me (Signature)

(Justice of the Peace or other prescribed person in and for the State of New South Wales)

Declaration by spouse of purchaser 2 (to be completed only if the spouse is not a purchaser)

I, Given name(s)	Family name	
of (Current address) Street no.	Street name	
Suburb	State	Postcode

do solemnly and sincerely declare as follows:

1 I am the spouse of:

Name of purchaser 2

2 My date of birth is:

/ /

3 I have: not used a name other than the name declared above

used other names being: (List other names)

4 I have not at any time owned residential property in Australia either solely or with someone else

5 I have not previously received an exemption or concession under First Home Plus

6 I acknowledge that I may be liable for substantial penalties for making a false or misleading statement on or in connection with this application

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

Signature of declarant
Declared at (Place)
this (Day) of (Month) (Year) 20
before me (Signature)

(Justice of the Peace or other prescribed person in and for the State of New South Wales)

C Declaration by purchaser who is assisting to finance the acquisition

- NOTE:
- This declaration should be completed by any purchaser who is acquiring an interest in the property **solely** for the purpose of assisting the other purchaser(s) to obtain finance
 - If there are more than two purchasers assisting in obtaining finance, each additional person will need to complete a separate declaration
 - You may be requested to supply evidence that you are **only assisting** in obtaining finance for the acquisition

1	I, Given name(s)	Family name
	of (Current address) Street no.	Street name
	Suburb	State Postcode

do solemnly and sincerely declare as follows:

I am acquiring an interest in the property described in the declaration of:

Name of purchaser

solely for the purpose of assisting the other purchaser(s) in obtaining finance for the acquisition

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

Signature of declarant
Declared at (Place)
this (Day) of (Month) (Year) 20
before me (Signature)

(Justice of the Peace or other prescribed person in and for the State of New South Wales)

2	I, Given name(s)	Family name
	of (Current address) Street no.	Street name
	Suburb	State Postcode

do solemnly and sincerely declare as follows:

I am acquiring an interest in the property described in the declaration of:

Name of purchaser

solely for the purpose of assisting the other purchaser(s) in obtaining finance for the acquisition

I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

Signature of declarant
Declared at (Place)
this (Day) of (Month) (Year) 20
before me (Signature)

(Justice of the Peace or other prescribed person in and for the State of New South Wales)