



# Stamp Duty First Home Owner Concession (FHOC)

## Guide to the application

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### 1. Introduction

This guide explains the eligibility criteria for the stamp duty First Home Owner Concession (FHOC) under the *Stamp Duty Act*, the lodgement requirements for applications and the obligations of applicants. Please read it carefully before completing the application form. The guide is for your ongoing reference and should not be lodged with your application.

Reference is made in the guide to Commissioner's Guidelines, which have been issued to provide further clarification on the eligibility criteria and related matters. Commissioner's Guidelines can be accessed from the Territory Revenue Office's (TRO) website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

### 2. Purpose of the FHOC

The current FHOC scheme was introduced on 20 August 2002 to assist persons acquiring their first *home* in Australia, or land to build their first *home*, by providing a reduction of the stamp duty otherwise payable. Prior to 20 August 2002, the concession was available for the acquisition of a person's first home, or land to construct a home, in the Northern Territory.

The scheme is not means tested, nor is there any limit on the purchase price or construction cost of the *home*.

A separate concession applies for persons that are **not** first home owners but are purchasing a *home*, or land to build a *home*, which will be their *principal place of residence*. For further information on this concession, refer to the TRO website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

### 3. Key terms

- **Applicant**

A person or persons acquiring a *relevant interest* in a home or land on which the home is to be built.

- **Approved conveyancer**

A conveyancer or solicitor approved by TRO to self assess stamp duty on conveyances of property.

- **De facto partner**

Persons (including same sex partners) that are not married to each other but have a marriage-like relationship.

For further information on the meaning of 'de facto relationships' and factors considered to determine the existence of one, refer to Commissioner's Guideline *CG-HI-004: De facto relationships*.

- **Home**

A home is a building that is affixed to land, including a relocated house or a transportable home that is affixed to land, where that building may lawfully be used as a place of residence and the Commissioner of Territory Revenue is satisfied that it is a suitable building for use as a place of residence.

## TERRITORY REVENUE OFFICE

Where it is clear from the application, supporting information such as the sale agreement or building contract, building permit, plans and specifications and other available information, that the building is or will be a residential building such as a house, home unit, town house or flat that is built to the appropriate standards, the building will be presumed to be a 'home' for the purpose of the FHOC.

However, where it is not clear that the building is a home (for example, where the title to the land indicates that the only improvement on the land is a shed), the applicant must provide evidence to show that the building may lawfully be used and is suitable for use as a place of residence. For further information on whether a building qualifies as a 'home', refer to Commissioner's Guideline *CG-HI-006: Meaning of a 'home'*.

- **'Off-the-plan' home**

A contract for the purchase of a *home* on a proposed lot in an unregistered plan of a subdivision.

As there is no *home* on the land when the contract is executed, the rebate is applied on the same basis as the acquisition of land on which a *home* is to be constructed. That is, subject to the discretions in point 6 over the page, construction must be completed and occupation commenced within three (3) years of the contract being executed (signed) or exchanged.

- **Principal place of residence**

The *home* you primarily reside in.

The most important characteristic of a person's principal place of residence is that the person is living in that residence on an ongoing or permanent basis as the person's settled or usual place of abode. Where the occupation is transient, temporary or of a passing nature, or the occupation is for some other purpose, such as for the purpose of renovating the home for sale, then this is not sufficient to establish occupation as a principal place of residence.

For further information on the meaning of 'occupy' and 'principal place of residence', refer to Commissioner's Guideline *CG-HI-005: Principal place of residence*.

- **Spouse**

The person to whom the applicant is married. Where parties to a marriage have separated and have no intention of resuming cohabitation, the Commissioner may treat them as if they weren't legally married. Applicants seeking the exercise of this discretion must provide a statutory declaration confirming the following information when lodging their application:

- the full name of their former spouse;
- their spouse's date of birth;
- the date they were married;
- the date they separated;
- their spouse's current address (if known); and
- a statement to the effect that they do not live together and have no intention of resuming cohabitation.

For further information about factors considered by TRO in determining whether to exercise this discretion, refer to Commissioner's Guideline *CG-HI-008: Separated spouses*.

- **Relevant interest**

Refers to the means by which a person holds their interest in land on which the *home* is or is to be built. The most common interest is an estate in fee simple (that is, where you own the freehold to the land in your own name). Other interests, including 'deemed' interests, are:

- a perpetual lease of land granted by a state, territory or Commonwealth government;
- a leasehold interest in land granted by the Territory or Commonwealth that under its terms, may be converted to an estate in fee simple;
- an interest as purchaser under a terms contract;
- an interest as lessee or sub-lessee under a long-term registered lease granted by a state, territory or Commonwealth government where the term of the lease is 15 years or more;
- a licence or a right of occupancy granted by a state, territory or Commonwealth government that gives the licensee or holder of the right reasonable security of tenure;
- a life estate in land approved by the Commissioner;
- a home constructed on land owned by a relative or on farming property owned by another person, where the relative or the owner of the farming property has given permission for the applicant(s) to occupy the home when it is built.

An equitable interest in land (ie. trust interest) is not a relevant interest unless it is the interest of a person under a legal disability for whom a guardian holds the interest.

A relevant interest in land in another state or the Australian Capital Territory is defined in that jurisdiction's corresponding first home owner grant legislation but includes most of the above.

## 4. Amount of the FHOC

For contracts entered into on or after 6 May 2008, the FHOC is a concession on the duty payable on the first \$385 000 of a first home in Australia which amounts to a maximum concession of \$15 515.50.

The amount of concession for purchase contracts executed prior to 6 May 2008 is detailed in the following table.

Date of Contract	Maximum Concession	Threshold
1 May 2007 – 5 May 2008	\$15 312.50	\$350 000
20 June 2005 – 30 April 2007	\$8 015.60	\$225 000
3 May 2005 – 19 June 2005	\$6 800.00	\$200 000
20 August 2002 – 2 May 2005	\$3 640.60	\$125 000

## 5. Eligibility criteria

Persons who acquire a *home*, or land on which a *home* is to be built, are eligible for the FHOC where they meet each of the following criteria. The eligibility criteria is determined at the date the purchase contract is entered into (that is, when it is signed or the contract is exchanged) except for Australian citizenship or permanent residency which is determined at the date the application is lodged.

### **Criterion 1 – Natural persons**

Applicants must be **natural persons** – that is, not a company or a trust.

### **Criterion 2 – Minimum age**

At least **one (1) applicant must be eighteen (18) years of age** when the contract is entered into.

The Commissioner of Territory Revenue may exempt a person from this requirement if satisfied they are genuinely purchasing or constructing their own *home*. For further details when this discretion will be exercised, refer to Commissioner's Guideline *CG-HI-003: Commissioner's discretion to exempt or vary compliance with the eligibility criteria*.

Applicants seeking exemption from the minimum age requirement should make a written application to TRO when they apply for the concession, addressing the matters referred to in the Commissioner's Guideline above.

### **Criterion 3 – Australian citizenship or permanent residency**

At least **one (1) applicant must be an Australian citizen or permanent resident**. A permanent resident is the holder of a permanent visa within the meaning of section 30 of the *Migration Act 1958* of the Commonwealth or a New Zealand citizen who holds a special category visa within the meaning of section 32 of the *Migration Act 1958*.

This criterion is determined at the date the application is lodged with TRO or an approved conveyancer. This means a person who is not an Australian citizen or permanent resident at the time the contract is entered may still apply for the FHOC if one of them becomes an Australian citizen or permanent resident within the period that they are required to commence occupation of the home (refer to criterion 8 below).

### **Criterion 4 – Acquiring property in own right**

Applicants **must be** acquiring the property in **their own right**, not in any other capacity such as an agent or trustee.

However, a guardian acquiring a *home*, or land to construct a *home*, for a person with a legal disability may apply for the FHOC on behalf of that person. This should be clearly stated on the application form. Furthermore, proof of the guardian's lawful appointment is also required when lodging the application form.

### **Criterion 5 – Acquiring the whole of the property**

Except for a purchase of land **with** the Chief Executive Officer (Housing) (CEO Housing) under a housing assistance scheme, such as HOMESTART NT, applicants **must be acquiring the whole of the land** on which the *home* is or will be built.

That is, a person is ineligible for the FHOC if they already own an interest in the property or they are only (except for a purchase with the CEO Housing) acquiring a part interest in the property.

### **Criterion 6 – First FHOC**

The applicant and their *spouse* or *de facto partner* (whether or not they are also an applicant) must not have **previously received the FHOC**.

### **Criterion 7 – First home in Australia**

The applicant and their *spouse* or *de facto partner* (whether or not they are also an applicant) must **not** at any time have **held a relevant interest in land in Australia on which there was a home that was used as their place of residence**. Land is not limited to residential lots but includes any land (i.e. farming and commercial properties) on which there is a *home*.

## Criterion 8 – Residency requirements

All applicants must occupy the *home* as their **principal place of residence for a continuous period of at least six (6) months** commencing:

- **for an existing home**, within twelve (12) months after the date the contract was entered into, **or**
- **for a home that is to be constructed on the land** including a home purchased ‘off-the-plan’, the earlier of:
  - (i) three (3) years after the purchase contract was entered into; **or**
  - (ii) one (1) year of the home being built.

## 6. Discretion to exempt or vary the residency requirements

The time in which a person is to occupy the *home* as their *principal place of residence* can be extended where there are special reasons to do so, such as where the *home* is being purchased *off-the-plan* and will not be built within the requisite period.

In addition, where there are at least two (2) persons acquiring the *home* or land on which a *home* is to be built, some of them may be exempted from complying with the requirement to occupy the *home* as their *principal place of residence* provided that at least one (1) of the persons meets that residency requirement.

Similarly, the six (6) month occupancy period may be reduced (but not waived entirely) where there are special reasons to do so, such as an unexpected transfer arising from the person’s employment.

For further information on the circumstances when these discretions will be exercised, see Commissioner’s Guideline CG-HI-003: *Commissioner’s discretion to exempt or vary compliance with the eligibility*.

Applicants seeking an exemption from the residency requirements should make a written application to TRO at the time of lodgement of the contract for stamping, or as soon as they become aware that they cannot comply with these requirements.

Applicants seeking an extension to commence occupation or a reduction in the period of continuous occupation should also make a written application to TRO as soon as they become aware they can not comply with these requirements.

## 7. Failure to build or occupy

A person who has received the FHOC must notify TRO in writing within 30 days after the date that it first became apparent they would fail to comply with the residency requirements. Failure to make the required notification is an offence for which a maximum penalty of 50 penalty units (currently \$6500) is provided.

Where a person fails to occupy, or build and occupy, as required, duty is reassessed as if the person were not eligible for the FHOC. Accordingly, the person will need to pay the amount previously claimed as the FHOC. Interest and penalty tax may be included in the reassessment where the parties did not notify TRO of their failure to comply with the residency requirements within the required 30 day period.

However, a reassessment will not be made where special reasons apply, such as where the failure to occupy arises from the death of the person who acquired the land.

## 8. Procedure for applying for FHOC

Applicants should submit the application form when lodging the contract for assessment of duty with TRO. The contracts are generally lodged by the applicant’s appointed conveyancer, who in some cases are authorised by TRO to self assess the contracts.

## 9. Supporting evidence

The following supporting evidence must be provided with the application when the original purchase contract is lodged with TRO or an approved conveyancer for stamping:

### 1. Proof of identity and Australian citizenship or permanent residency

Each applicant must provide proof of their identity and at least one (1) applicant must provide evidence that they are a citizen or permanent resident of Australia. The evidence may take the form of a certified copy of the following documents:

If an Australian citizen	<ul style="list-style-type: none"><li>• Australian birth certificate issued by Registry of Births, Deaths and Marriages; <b>or</b></li><li>• Citizenship certificate; <b>or</b></li><li>• Australian passport</li></ul>
If a New Zealand citizen	<ul style="list-style-type: none"><li>• Current passport</li></ul>
If a citizen of another country	<ul style="list-style-type: none"><li>• Current passport; <b>and</b></li><li>• Permanent residency certificate or permanent residency visa</li></ul>

In addition to the above, applicants must produce a certified copy of a current identification card (photographic) issued by an Australian, state or territory government agency or authority, such as Australian driver’s licence, passport or firearms licence, that displays their photograph and signature.

**Note:**

- Evidence of change of name is required if the name on any documents presented is different to the name of the applicant (for example, marriage certificate, change of name certificate or deed poll).
- **Please do not send original documents.** Only send copies certified by a person that is a Commissioner for Oaths, Member of Parliament, Legal Practitioner, a person holding office under the *Supreme Court Act* or *Justice Act*, conveyancing agent or real estate agent licensed under the *Agents Licensing Act*, police officer, bank employee, Justice of the Peace (JP) or a public servant.

The certification must include the words '**I certify that I have sighted the original document and this is a true copy of it**'. It must have the certifier's name, title, registration number (where applicable) and be signed and dated.

## **2. Satisfying the 'intent to build' requirement**

Where the property is vacant land, the person(s) acquiring the land must supply TRO with supporting information to verify that a *home* will be built on the land. Appropriate supporting information is a building contract entered into with a builder, approved building plans or a building permit, or alternatively, proof that construction has started, such as invoices, finance approval and plans. If evidence cannot be produced at the time of stamping of the contract, applicants are required to pay the full amount of duty and apply for a refund (see section 10 below) when the information is available.

For the purchase of an *off-the-plan* home, the contract will be accepted as prima facie evidence of the construction of a home.

## **3. Declaration by a non-applicant spouse or de facto partner**

Where an applicant's *spouse* or *de facto partner* is not a party to the purchase contract, they are required to make a declaration confirming that they have not previously received the FHOC or at any time have held an interest in land in Australia on which there was a home that was used as their place of residence. This declaration is incorporated in the application form.

## **10. Refunds**

Where the applicant cannot satisfy the intent to build requirement, or did not apply for the FHOC at the time the contract was lodged for stamping, the full amount of duty is payable.

A refund of the amount of the FHOC can be made **within five (5) years after the date of issue of the assessment** upon lodgement of the application form, the original stamped contract evidencing the purchase of the property and where applicable, evidence to support that a *home* has been or is to be built on the land. Where a home is built, the building must be completed and occupation commenced within three (3) years of the instruments effecting or evidencing the conveyance being executed.

## **11. Compliance investigations**

TRO conducts inquiries using different sources of information to confirm whether applicants are eligible for the FHOC and have satisfied the residency requirements.

Interest, penalty tax and possible prosecution action may apply if these inquiries demonstrate an applicant has made a false application or has not notified TRO that they have not complied with the residency requirements.

## **12. Other home incentive schemes**

The Territory Government has a number of schemes to assist home ownership including a First Home Owner Grant and loans to low to middle income earners. Further information about these schemes can be accessed on the TRO website [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

## **13. Contact details**

For further information contact the Territory Revenue Office:

Level 4, Cavenagh House

Phone: 1300 305 353

38 Cavenagh Street, Darwin

Fax: (08) 8999 5577

GPO Box 154

Website: [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)

DARWIN NT 0801

Email: [ntrevenue.ntt@nt.gov.au](mailto:ntrevenue.ntt@nt.gov.au)

**Note:**

The lodgement guide is for your ongoing reference and should not be lodged with your application form. Complete and submit the application form and retain the lodgement guide for future reference.

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# Stamp Duty

## First Home Owner Concession Application Form

- This application will only be accepted when completed fully in black or blue ink and all supporting evidence is provided.
- Before completing the application, read the Guide carefully to ensure you meet the criteria and are aware of your obligations. If you are unsure about any aspect, it is important that you contact the Territory Revenue Office (TRO) for clarification.
- There are significant penalties for making false statements, as well as possible prosecution.
- The reference to 'spouse' throughout this document includes a de facto partner, including same sex partners.

Indicate with a

### SECTION 1 ELIGIBILITY CRITERIA

**Note:**

Eligibility for the concession, including the existence of a spouse or de facto partner, is determined at the date the contract for the acquisition of the property is entered into, except for citizenship or permanent residency, which is determined at the date the application is lodged.

#### Applicant eligibility

	Yes	No
1. Are all applicants natural persons (that is, not a company)?	<input type="radio"/>	<input type="radio"/>
2. Is at least one (1) applicant eighteen (18) years of age or more? <i>Note: A person may be exempted from the minimum age requirement. For more information, refer to the Guide to this application.</i>	<input type="radio"/>	<input type="radio"/>
3. Is at least one (1) applicant an Australian citizen or permanent resident of Australia?	<input type="radio"/>	<input type="radio"/>
4. Are all applicants acquiring the property in their own right? (that is, not as an agent, trustee or in any other capacity.)	<input type="radio"/>	<input type="radio"/>
5. Are the applicants, or together with the Chief Executive (Housing), acquiring the whole of the property?	<input type="radio"/>	<input type="radio"/>
6. Has any applicant or their spouse/de facto partner (whether or not an applicant) ever received the stamp duty First Home Owner Concession on the acquisition of <i>home</i> or land to construct a <i>home</i> in the Northern Territory?	<input type="radio"/>	<input checked="" type="radio"/>
7. Has any applicant or their spouse/de facto partner (whether or not an applicant) ever owned, either jointly, separately or with some other person, a relevant interest in land in Australia on which there was a home that they used as their place of residence?	<input type="radio"/>	<input checked="" type="radio"/>
8. Will the applicants be occupying the home as their <i>principal place of residence</i> for a continuous period of at least six (6) months commencing:	<input type="radio"/>	<input type="radio"/>
(a) in the case of an existing <i>home</i> , within twelve (12) months after signing or exchanging contracts for the acquisition of the <i>home</i> ; or		
(b) in the case of land to build a <i>home</i> or an <i>off the plan</i> home, within the earlier of:		
• twelve (12) months after completion of construction of the <i>home</i> ; or		
• three (3) years after signing or exchanging contracts for the acquisition of the land or <i>home</i> .		
<i>Note: An applicant, but not all of them, may be exempted from the residency requirements. For further information, refer to the Guide to this application.</i>		

#### Determination of eligibility

Subject to the discretions referred to in questions 2 and 8, if **all of your answers fall within shaded boxes**, you may be entitled to receive the First Home Owner Concession, subject to the decision being made by the Commissioner of Territory Revenue. If you are ineligible for the concession, you may be eligible for the Principal Place of Residence Rebate. Please contact the TRO or visit our website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au) for more information.

# SECTION 2 APPLICANT DETAILS

**Note:**

- It is essential that ALL applicants complete this section. An *applicant* is the person or persons who are acquiring the property (the purchaser).
- If there are more than two (2) applicants, please complete and attach an additional application form.

	Applicant 1 (primary contact)					Applicant 2										
Title	Mr	Mrs	Ms	Miss	Dr	Mr	Mrs	Ms	Miss	Dr						
First name	<input type="text"/>					<input type="text"/>										
Middle name(s)	<input type="text"/>					<input type="text"/>										
Family name	<input type="text"/>					<input type="text"/>										
Date of birth (DD/MM/YYYY)			/			/			/							
Name on birth certificate <small>(only if different from above)</small>	<input type="text"/>					<input type="text"/>										
If you have ever used any name other than the name(s) declared above, list them here	<input type="text"/>					<input type="text"/>										
	<input type="text"/>					<input type="text"/>										
Place of birth	<input type="text" value="State/Territory"/>					<input type="text" value="State/Territory"/>										
	<input type="text" value="Country"/>					<input type="text" value="Country"/>										
Daytime telephone number	<input type="text" value="( )"/>					<input type="text" value="( )"/>										
Email address	<input type="text"/>					<input type="text"/>										
Current residential address	<input type="text" value="Street no."/>					<input type="text" value="Street no."/>										
	<input type="text" value="Street name"/>					<input type="text" value="Street name"/>										
	<input type="text" value="Suburb/town"/>					<input type="text" value="Suburb/town"/>										
	<input type="text" value="State"/>			<input type="text" value="Postcode"/>		<input type="text" value="State"/>			<input type="text" value="Postcode"/>							
Address for service of notices <small>(if different to residential address)</small>	<input type="text"/>					<input type="text"/>										
	<input type="text"/>					<input type="text"/>										
	<input type="text"/>					<input type="text"/>										
	<input type="text"/>					<input type="text"/>										
Do you have a spouse/de facto partner?	<input type="checkbox"/> Yes		<input type="checkbox"/> No			<input type="checkbox"/> Yes		<input type="checkbox"/> No								
If you have a spouse/de facto partner, will your spouse/de facto partner have an interest in the home to which this application relates?	<input type="checkbox"/> Yes		<input type="checkbox"/> No			<input type="checkbox"/> Yes		<input type="checkbox"/> No								
	<small>If yes, your spouse/de facto partner must complete the details in Applicant 2.</small>			<small>If no, your spouse/de facto partner must complete Section 6.</small>		<small>If yes, your spouse/de facto partner must complete the details in Applicant 1.</small>			<small>If no, your spouse/de facto partner must complete Section 6.</small>							
Indicate the states and/or territories in which you have lived	NSW	ACT	VIC	SA	WA	QLD	TAS	NT	NSW	ACT	VIC	SA	WA	QLD	TAS	NT
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
How many people will have a interest in the property?	<input type="text"/>															

## SECTION 3 PROPERTY DETAILS AND EXPECTED DATE OF OCCUPATION

### Address of property

Lot number   
Street name   
State

Unit/street number   
Suburb/town   
Postcode

### Title reference

Volume  Folio

If the current title is unavailable, please enter a parent title number.

### Transaction details

What type of transaction does this application refer to?

Existing home     Home purchased off-the-plan     Vacant land

### Date of occupation

What date is it expected that all applicants will commence occupation of the home as their principal place of residence?

/  /   
DD/MM/YYYY

## SECTION 4 PAYMENT DETAILS IF APPLYING FOR A REFUND OF STAMP DUTY

Complete this section only if you are seeking a refund of stamp duty already paid. For your convenience and speed of payment, please provide EFT details for the account into which you would like the refund to be paid.

Name of bank   
Full name of account   
Account BSB   
Account number

## SECTION 5 ACKNOWLEDGEMENTS, AUTHORISATIONS AND DECLARATION

- I have read and understood this application form and the Guide prepared by the Territory Revenue Office (TRO) relating to the conditions of eligibility for the First Home Owner Concession. I understand and accept that if the conditions are not met, I may not be entitled to receive or retain the concession.
- I authorise TRO to access information about me to verify my eligibility for the First Home Owner Concession with other state, territory and Australian Government agencies and commercial organisations as permitted by law.
- I am aware that if all of the applicants do not comply with the residency requirements referred to in question 8 of section 1 of this application as may be varied by TRO, I must notify TRO in writing within thirty (30) days after the date it first became apparent that the requirements would not be complied with.
- I authorise TRO to address all correspondence in respect to this application to Applicant 1 at the address nominated by them.

**I declare that the statements contained herein and supporting documentation provided are true and correct in every particular.**

**Warning: It is an offence under the *Taxation Administration Act* to provide information that you know is false or misleading (Maximum penalty 400 penalty units - currently \$52 000). If you are uncertain about your eligibility for the concession, please contact TRO for clarification.**

#### Applicant 1

Signature   
Name   
Date

#### Applicant 2

Signature   
Name   
Date

### Privacy statement

The information in this form is required to determine whether or not you are eligible for the stamp duty First Home Owner Concession. Any information you provide is on a voluntary basis but is needed to process your application. The information may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting TRO.

# SECTION 6 DECLARATION BY SPOUSE/DE FACTO PARTNER

This section must be completed by the spouse/de facto partner of an applicant **only if they are not an applicant** (that is, they are not acquiring the property but their spouse/de facto partner is).

## Spouse/de facto partner details

Title	Spouse/de facto of applicant 1					Spouse/de facto of applicant 2										
	Mr	Mrs	Ms	Miss	Dr	Mr	Mrs	Ms	Miss	Dr						
First name	<input type="text"/>					<input type="text"/>										
Middle name(s)	<input type="text"/>					<input type="text"/>										
Family name	<input type="text"/>					<input type="text"/>										
If the name on your birth certificate is different to those supplied above, or if you have used any names other than those declared above, list them here	<input type="text"/>					<input type="text"/>										
	<input type="text"/>					<input type="text"/>										
Date of birth (DD/MM/YYYY)	<input type="text"/>		/	<input type="text"/>		/	<input type="text"/>		<input type="text"/>							
Place of birth	State/Territory <input type="text"/>					State/Territory <input type="text"/>										
	Country <input type="text"/>					Country <input type="text"/>										
Current residential address	Street no. <input type="text"/>					Street no. <input type="text"/>										
	Street name <input type="text"/>					Street name <input type="text"/>										
	Suburb/town <input type="text"/>					Suburb/town <input type="text"/>										
	State <input type="text"/> Postcode <input type="text"/>					State <input type="text"/> Postcode <input type="text"/>										
Indicate the states and/or territories in which you have lived	NSW	ACT	VIC	SA	WA	QLD	TAS	NT	NSW	ACT	VIC	SA	WA	QLD	TAS	NT
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Spouse/de facto partner declaration

Please note that for eligibility purposes the spouse/de facto partner of an applicant can not have held a relevant interest in a residential property that they owned and occupied as their place of residence anywhere in Australia, or have previously received the First Home Owner Concession under the Northern Territory *Stamp Duty Act*.

I declare that:

- I have never owned, either jointly, separately or with some other person, an interest in land in Australia on which there was a home that I used as my place of residence.
- I have never received the First Home Owner Concession under the *Stamp Duty Act* in relation to the acquisition of a home, or land to construct a home, in the Northern Territory.
- The statements made by my spouse/de facto partner in section 1 of this application, in so far as they relate to me, are true and correct.
- To the best of my knowledge, the statements made and information provided by my spouse/de facto partner, in this application in so far as they relate to my spouse/de facto partner, are true and correct.
- I authorise TRO to access information about me to verify the eligibility of my spouse/de facto partner for the First Home Owner Concession with other state, territory and Australian Government agencies and commercial organisations as permitted by law.

**Warning: It is an offence under the *Taxation Administration Act* to provide information that you know is false or misleading (Maximum penalty 400 penalty units - currently \$52 000).**

Spouse/de facto partner of applicant 1		Spouse/de facto partner of applicant 2	
Signature	<input type="text"/>	Signature	<input type="text"/>
Name	<input type="text"/>	Name	<input type="text"/>
Date	<input type="text"/>	Date	<input type="text"/>

### Privacy statement

The information in this form is required to determine whether or not your spouse/de facto partner is eligible for the stamp duty First Home Owner Concession. Any information you provide is on a voluntary basis but is needed to process your spouse/de facto partner's application. The information may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting TRO.

## SECTION 7 SUPPORTING DOCUMENTATION CHECKLIST

Please refer to item 9 'Supporting evidence' in the Guide to the application.

### Proof of identity and Australian citizenship or permanent residency (provide certified copies)

Citizenship	Form of identification required	Document provided	Office use only
If an Australian citizen	Australian birth certificate issued by Registry of Births, Deaths and Marriages; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
	Citizenship certificate; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
	Australian passport	<input type="checkbox"/>	<input type="checkbox"/>
If a New Zealand citizen	Current passport	<input type="checkbox"/>	<input type="checkbox"/>
If a citizen of another country	Current passport; <b>and</b>	<input type="checkbox"/>	<input type="checkbox"/>
	Permanent residency certificate or permanent residency visa	<input type="checkbox"/>	<input type="checkbox"/>

### Photographic proof of identity (provide certified copies)

Form of identification required	Document provided	Office use only
Australian driver's licence; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
Australian passport; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please specify) .....	<input type="checkbox"/>	<input type="checkbox"/>

### Evidence of change of name (where required) (provide certified copies)

Item required	Document provided	Office use only
Marriage certificate; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
Deed poll; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please specify) .....	<input type="checkbox"/>	<input type="checkbox"/>

### Evidence of intent to build (provide certified copies)

Item required	Document provided	Office use only
Signed copy of building contract; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
Building permit; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
Approved plans; <b>or</b>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please specify) .....	<input type="checkbox"/>	<input type="checkbox"/>

### Separated spouses

Item required	Document provided	Office use only
Statutory declaration from applicant	<input type="checkbox"/>	<input type="checkbox"/>

