



# Stamp Duty Principal Place of Residence Rebate (PPRR)

## Guide to the application

### What's in this Guide?

1. Introduction
2. Purpose of the PPRR
3. Key terms
4. Amount of the PPRR
5. Eligibility criteria
6. Discretion to vary the occupancy requirements
7. Failure to comply with the occupancy requirements
8. Procedure for applying for the PPRR
9. Evidence of intent to build
10. Refunds
11. Compliance investigations
12. Other home incentive schemes
13. Contact details

### 1. Introduction

This Guide explains the eligibility criteria for the stamp duty Principal Place of Residence Rebate (PPRR) under the *Stamp Duty Act*, the lodgement requirements for applications and *applicant* obligations. 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 (TRO) website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

### 2. Purpose of the PPRR

The PPRR was introduced on 20 August 2002 to assist persons who have previously owned a *home* in Australia to acquire another *home*, or land on which it is intended to build a *home*, by reducing the stamp duty that would otherwise be payable.

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

The PPRR is not available to people who are entitled to the stamp duty First Home Owner Concession (FHOC) or the Senior, Pensioner and Carer Concession (SPCC). For further information on these concessions, 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 property to which the application relates.

- **Approved Agent**

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

- **Commissioner**

The *Commissioner* of Territory Revenue.

- **Conveyance**

*Conveyance* includes a:

- contract for the purchase of a property;
- transfer of a property whether by way of sale or gift;
- transfer and a grant of a lease from the Territory that is convertible to an estate in fee simple; and
- transfer, a grant, and a sublease of, a lease from the Commonwealth, Territory or under section 19 or 19A of the *Aboriginal Land Rights (Northern Territory) Act 1976* (Cth) for a term of 15 years or more.

- **Home**

A *home* is a building that is affixed to land where that building may lawfully be used as a place of residence and the *Commissioner* is satisfied that it is a suitable building for use as a place of residence. It includes a transportable *home* that is permanently affixed to land.

If the building is within a Building Control Area under the *Building Act*, it must have the requisite approvals to be lawfully occupied as a place of residence. This is generally represented by an occupancy permit. If outside the Building Control Area, the building must have the structural integrity, essential facilities and services 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**

The acquisition of a new *home* on a proposed lot on a plan of subdivision, whether the plan of subdivision is registered or not.

- **Possession**

Is when the *applicant* obtains the right to occupy the property. If the property is acquired with vacant *possession* (ie without an existing lease), it is the *settlement date*. If the property is acquired with an existing lease, it is the date the lease expires or is terminated.

- **Principal place of residence**

The *home* you primarily reside in. The most important characteristic of a *principal place of residence* is that the residence must be occupied on an ongoing or permanent basis as your settled or usual place of abode. It does not include a residence where the occupation is transient, temporary or of a passing nature or if the occupation is for some other purpose (ie renovating the residence for sale).

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](#).

- **Settlement date**

Is the date the conveyance is completed.

## 4. Amount of the PPRR

For conveyances on or after 4 May 2010, the PPRR is a reduction of up to \$3500 off the stamp duty otherwise payable. Calculators to determine the stamp duty payable net of the PPRR are provided on the TRO website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

The minimum PPRR prior to 4 May 2010 is as follows:

Contract Date	Maximum PPRR
20 June 2005 to 3 May 2010	\$2500
20 August 2002 to 19 June 2005	\$1500

## 5. Eligibility criteria

Persons are eligible for the PPRR if they satisfy the following criteria:

### **Criterion 1 – Natural persons**

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

### **Criterion 2 – 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.

An exemption applies to a guardian acquiring a property for a person with a legal disability. In these circumstances, the guardian may apply for the PPRR on behalf of that person. A copy of the guardian's lawful appointment must be provided with the Application form.

### **Criterion 3 – Acquiring whole of the property**

Except for a purchase with the Chief Executive Officer (Housing) under a housing assistance scheme, such as HOMESTART NT, *applicants* must be acquiring 100 per cent of the property.

## Criterion 4 – Occupancy requirements

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

- for the acquisition of a *home* (including *off-the-plan*), within 12 months after taking *possession* of the *home*, which must occur within 12 months after the *settlement date*.

### Example

Bill and Mary entered into a contract on 1 April 2010 to acquire a *home* that settled on 1 July 2010. The property was acquired with vacant *possession* so Bill and Mary must commence occupation of the *home* on or before 1 July 2011.

If the *home* was subject to an existing lease that expired on 31 August 2010, Bill and Mary have a right to take *possession* of the *home* on 1 September 2010 so they must commence occupation on or before 1 September 2011.

If the property was subject to an existing lease with an unexpired term of more than 12 months after the *settlement date*, Bill and Mary are not eligible for the PPRR because they could not take *possession* of the *home* within 12 months after the *settlement date*, unless this period is extended (see section 6).

- for the acquisition of vacant land, within:
  - (i) five years after the date the *applicants* became entitled to *possession* of the land, which must occur within 12 months after the *settlement date*; or
  - (ii) 12 months after the building of a *home* is completed and the *home* is ready to occupy as a place of residence, whichever is the earlier.

### Example

Fred and Dorothy entered into a contract on 1 April 2010 to acquire vacant land on which to build their *home*. The acquisition was settled with vacant *possession* on 1 July 2010. Fred and Dorothy have until 1 July 2015 to build their *home* and commence occupation.

If the *home* was completed on 1 July 2012, Fred and Dorothy must commence occupation **by no later** than 1 July 2013 being the earlier of the two dates.

If the land was acquired subject to an existing lease for grazing purposes for a period of less than 12 months from the *settlement date*, the 5 year period commences from the date the lease expires. If the lease is for a period greater than 12 months, Fred and Dorothy are not eligible for the PPRR because they could not take *possession* of the property within 12 months after the *settlement date*, unless the period is extended (see section 6).

## Other Criteria

*Applicants* must not be entitled to the FHOC or SPCC.

The FHOC applies to eligible first home owners and SPCC applies to eligible seniors, pensioners and carers. If applicants are entitled to the FHOC or SPCC then they should apply for a concession under these schemes. For further details on the FHOC and SPCC, refer to the TRO website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

## 6. Discretion to vary the occupancy requirements

In special circumstances, the occupancy requirements may be varied by the *Commissioner* as follows:

- one or more *applicants* may be exempted from the occupancy requirements;
- the period for commencing occupation of the *home* or for taking possession of the *home* after the *settlement date* may be extended; and
- the six month period for continuous occupation of the *home* may be reduced but not waived entirely.

For further information refer to Commissioner's Guideline CG-HI-003: [Commissioner's discretion to exempt or vary compliance with the eligibility criteria](#).

## 7. Failure to comply with the occupancy requirements

Persons who have received the PPRR must notify TRO in writing within 30 days after it first became apparent they would fail to comply with the occupancy requirements. Failure to do so is an offence for which a maximum penalty of 50 penalty units may apply (current penalty units are available from [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)).

Where persons fail to comply with the occupancy requirements or are not otherwise eligible for the PPRR, stamp duty is reassessed as if they were not eligible for the PPRR. Interest and penalty tax may be included in the reassessment if the parties did not notify TRO within the required period or if their non-compliance is identified through the TRO compliance program. Where there are special circumstances such as the death of an *applicant*, TRO may not seek repayment of the PPRR.

## 8. Procedure for applying for the PPRR

To obtain the PPRR at the time the stamp duty is assessed, the application with supporting evidence must be provided when the conveyance is lodged with TRO or an *Approved Agent* for assessment of stamp duty. For vacant land, unless evidence of the intention to build is supplied at the time of lodgement, the full stamp duty must be paid and a refund claimed when the evidence is available.

## 9. Evidence of intent to build

### Important:

**Please do not send original documents.** Only send copies certified by 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.

The minimum evidentiary requirements are:

	Buildings <b>within</b> the Building Control Area	Buildings <b>outside</b> the Building Control Area
Contract to build through a registered builder	<ul style="list-style-type: none"><li>• A copy of the building contract; and</li><li>• If the contract does not specify that building is a class 1A dwelling within the meaning of the Building Code of Australia:<ul style="list-style-type: none"><li>- certification to that effect from the builder; or</li><li>- a copy of the building permit issued under the <i>Building Act</i>; or</li></ul></li><li>• A copy of the occupancy permit issued under the <i>Building Act</i> if the building has been completed</li></ul>	<ul style="list-style-type: none"><li>• A copy of the building contract; and</li><li>• Confirmation from the builder that the building will meet the standards suitable for use as a place of residence; and</li><li>• A copy of the plans and specifications demonstrating that the building will have the required structural integrity, essential facilities and services for use as a place of residence</li></ul>
Owner builder	<ul style="list-style-type: none"><li>• A copy of the building permit for a class 1A dwelling issued under the <i>Building Act</i>; or</li><li>• A copy of the occupancy permit issued under the <i>Building Act</i> if the building has been completed</li></ul>	<ul style="list-style-type: none"><li>• A copy of the plans and specifications demonstrating that the building will have the required structural integrity, essential facilities and services for use as a place of residence; or</li><li>• Certification from a qualified person (ie a building certifier) that the building will meet the standards suitable for use as a place of residence</li></ul>

If the PPRR is approved in anticipation of the building meeting the above requirements, to remain eligible for the rebate, the building must be completed to those standards.

For further information refer to Commissioner's Guideline [CG-HI-006: Meaning of a 'home'](#).

## 10. Refunds

Where the full duty has been paid, eligible *applicants* may obtain a refund of the amount of the PPRR by lodging the PPRR application form with TRO together with the original stamped conveyance and relevant supporting evidence. If the original stamped conveyance cannot be located, contact TRO for further instructions.

## 11. Compliance investigations

TRO conduct regular inquiries to confirm whether *applicants* have satisfied the PPRR eligibility criteria and occupancy requirements.

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

## 12. Other home incentive schemes

The Territory Government has a number of schemes to assist *home* ownership. For further information refer to 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

38 Cavenagh Street, Darwin

GPO Box 154

DARWIN NT 0801

Phone: 1300 305 353

Fax: (08) 8999 5577

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

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

**Note:**

- This Guide is for your ongoing reference and should not be lodged with your application form.
- Complete and submit the application form and retain the application Guide for future reference.

This page is intentionally blank.

# Stamp Duty

## Principal Place of Residence Rebate (PPRR) 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 including the Key Terms at Section 3 to ensure you meet the criteria and are aware of your obligations. Key Terms are italicised throughout the document. If you are unsure about any aspect, contact TRO for clarification.
- Significant penalties apply for making false statements, and could include prosecution action.

### SECTION 1 ELIGIBILITY CRITERIA Indicate with a

**Note:** Eligibility for the rebate is determined at the date the *purchase* contract is entered into

Eligibility Checklist	Yes	No
1.. Are all <i>applicants</i> natural persons (that is, not a company)?	<input type="radio"/>	<input type="radio"/>
2. Are all <i>applicants</i> acquiring the property in their own right (ie not as an agent, trustee or in any other capacity)?  <i>Note: A guardian acquiring a property on behalf of a person with a legal disability is able to apply for the PPRR on behalf of that person (see section 5, criterion 2, of the Guide).</i>	<input type="radio"/>	<input type="radio"/>
3. Are the <i>applicants</i> , or together with the Chief Executive Officer (Housing), acquiring the whole of the property?	<input type="radio"/>	<input type="radio"/>
4. Will all the <i>applicants</i> be occupying the <i>home</i> as their <i>principal place of residence</i> for a continuous period of at least six months commencing:		
(a) in the case of the <i>acquisition</i> of a <i>home</i> (including <i>off-the-plan</i> ), within 12 months after taking <i>possession</i> of the <i>home</i> which will occur within 12 months after the <i>settlement date</i> ;	<input type="radio"/>	<input type="radio"/>
(b) in the case of the acquisition of land on which a <i>home</i> is to be built, within the earlier of the following:	<input type="radio"/>	<input type="radio"/>
(i) five years after taking <i>possession</i> of the land which will occur within 12 months after the <i>settlement date</i> ; or		
(ii) 12 months after the building of a <i>home</i> is completed and the <i>home</i> is ready for occupation as a place of residence.		
<i>Note: If you are unsure when occupation must commence, refer to the examples in section 5, criterion 4 of the Guide or contact TRO. The Commissioner has the discretion to vary the occupancy requirements (refer to section 6 in the Guide).</i>		

**Determination of eligibility**

If all of your answers fall within shaded boxes, you are entitled to receive the PPRR, subject to the decision being made by the *Commissioner*.

## SECTION 2 APPLICANT DETAILS

**Note:**

- ALL *applicants* must complete this section.
- If there are more than two *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)	<input style="width: 100%;" type="text" value=" / "/>					<input style="width: 100%;" type="text" value=" / "/>				
Daytime telephone number	<input style="width: 100%;" type="text" value="( )"/>					<input style="width: 100%;" 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                      Postcode"/>					<input type="text" value="State                      Postcode"/>				
Address for service of notices (if different to residential address)	<input type="text"/>					<input type="text"/>				
	<input type="text"/>					<input type="text"/>				
	<input type="text"/>					<input type="text"/>				
How many people will have an interest in the property?	<input type="text"/>									

## SECTION 3 PROPERTY, TRANSACTION AND OTHER DETAILS

**Address of property**

Lot number	<input type="text"/>	Unit/street number	<input type="text"/>
Street name	<input type="text"/>	Suburb/town	<input type="text"/>
State	<input type="text"/>	Postcode	<input type="text"/>

**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

### Existing Lease

Is the property to be purchased subject to an existing lease?      yes                       no

If yes, what date does the lease expire?

Note: if the lease is for more than 12 months after the *settlement date*, you are not eligible for the PPRR unless the *Commissioner* extends the period for taking possession of the property (refer to section 5 (criterion 4) and section 6 of the Guide).

### Settlement Date

What date do you expect the property to be settled on?

### Date of occupation

What date do all *applicants* expect to commence occupation of the *home* as their *principal place of residence*?

## 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 Principal Place of Residence Rebate (PPRR). I understand and accept that if the conditions are not met, I may not be entitled to receive or retain the rebate.
- I acknowledge TRO may access information about me to verify my eligibility for the PPRR 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 occupancy requirements referred to in question 4 of section 1 of this application as may be varied by TRO, I must notify TRO in writing within 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 misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)).

**If you are uncertain about your eligibility for the rebate, please contact TRO for clarification.**

	Applicant 1		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 you are eligible for the stamp duty PPRR. 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 SUPPORTING DOCUMENTATION CHECKLIST

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

Refer to section 9 of the Guide and attach the relevant items

Item required	Document provided	Office use only
signed copy of the building contract	<input type="checkbox"/>	<input type="checkbox"/>
certification from the builder or other qualified person	<input type="checkbox"/>	<input type="checkbox"/>
a copy of the building permit issued under the <i>Building Act</i>	<input type="checkbox"/>	<input type="checkbox"/>
a copy of the plans and specifications	<input type="checkbox"/>	<input type="checkbox"/>
a copy of the occupancy permit	<input type="checkbox"/>	<input type="checkbox"/>
Other (please specify) .....		

## SECTION 7 ADDITIONAL INFORMATION

If there was insufficient space in this application for your response, or if you wish to clarify your response, please include the information here and ensure that you identify the question or section you are responding to.

---



---



---



---



---



---



---



---



---



---



---



---



---



---



---



---



---



---



---



---



---



---

**Note:**

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