

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. or
- To apply for a refund of duty for applicants who have already paid duty on the transfer.

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.

C. ► Refund.

To apply for a refund of duty for applicants who have already paid duty on the transfer. Complete the online [First home buyers of established homes duty relief application](#) and attach a copy of the transfer instrument (if available) and a copy of the contract for sale for the home.

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?
Please complete the online [First home buyers of established homes duty relief application](#) and attach a copy of the transfer instrument (if available) and a copy of the contract for sale for the home.

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. I am making an application for:

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

☐ Duty Concession

If the purchase price/dutiable value of the home was:

- 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

☐ Duty Exemption

If the purchase price/dutiable value of the home was \$750 000 or less for property purchases between 18 February 2024 and 30 June 2026 inclusive.

2. Transferees' details (parties appearing on title)

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	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div>d d m m y y y y</div>	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> <div>d d m m y y y y</div>
Current postal address		
Suburb/Town		
State		
Postcode		
Email Address		
Telephone Number		

3. Details about the spouse/partner of the transferee(s) (if not on title)

	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	<div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> </div> <div> d d m m y y y y </div>	<div> <div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div> </div> <div> d d m m y y y y </div>
Current postal address		
Suburb/Town		
State		
Postcode		

Part B

4. New Property details (the established home)

Address			
Suburb/Town			
State	Tasmania	Postcode	
Certificate of Title reference			
or			
Property ID number			

5. Transaction details

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

Important - Only complete questions 6 and 7 if you have already paid duty on the transaction and want to claim a refund.

6. Duty transaction

Transaction number
for duty already paid
(if known)

--

*This number can be found on the
bottom right-hand corner of the
transfer instrument*

Amount of duty already paid

\$

--

7. 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 **TRANSFeree I**

Read the statements below and tick each checkbox to signify that you agree.

I,
Your full name

of
Your street address

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.

By signing below, I declare that all the information I have provided is true and accurate.

Full Name

Signature

Date

Day Month Year

Declaration **TRANSFeree 2**

Read the statements below and tick each checkbox to signify that you agree.

I,

Your full name

of

Your street address

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.

By signing below, I declare that all the information I have provided is true and accurate.

Full Name

Signature

Date

Day

Month

Year

Declaration made by the spouse/partner of the transferee, who is not a transferee.

Read the statements below and tick each checkbox to signify that you agree.

I,

Your full name

of

Your street address

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.

By signing below, I declare that all the information I have provided is true and accurate.

Full Name

Signature

Date

Day

Month

Year

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.