

Stamp Duty First Home Owner Concession (FHOC)

Guide to the application

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On 4 December 2012, the Northern Territory Government announced that the stamp duty First Home Owner Concession (FHOC) will no longer be available to first home buyers who enter into a contract to purchase a home, or land on which a home is to be built, on or after this date.

However, a person may be entitled to the increased First Home Owner Grant (FHOG) amounts, the \$8500 Senior, Pensioner and Carer Concession (SPCC) or the \$7000 Principal Place of Residence Rebate (PPRR) if they meet the relevant eligibility requirements for the respective scheme.

Where a conveyance is first executed prior to 4 December 2012, first home buyers will still be eligible for the FHOC provided that all the eligibility requirements are satisfied.

1. Introduction

This Guide explains the eligibility criteria for the stamp duty FHOC 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.

2. Purpose of the FHOC

The FHOC was introduced on 20 August 2002, to assist persons to acquire their first home in Australia, or land on which to build a home, by reducing the stamp duty that would otherwise be payable. The scheme is not means tested but from 1 January 2010, eligibility ceases if the *dutiable value* of the home at the date of the conveyance exceeds \$750 000 or \$385 000 for land on which a home is to be built. There is no limit on the cost of a home to be built on land.

Persons who are eligible for the FHOC may also be eligible for the FHOG. Persons who are not entitled to the FHOC may be eligible for the stamp duty PPRR or the SPCC. For further details on the FHOG, PPRR and SPCC, refer to the TRO website at 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 who 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.

- **De facto partner**

De facto partners are persons, including same sex partners, who are not married to each other but are in a marriage-like relationship. For further information on the meaning of 'de facto relationships' and factors considered in determining one, refer to Commissioner's Guideline [CG-HI-004](#).

- **Dutiable value**

The greater of the consideration (including any GST payable) for the acquisition or the *unencumbered value* of the property at the date of the *conveyance*.

- **First Executed**

An instrument is *first executed* the first time that it is signed or, as the case may require, signed and sealed, by any party to it, but an agreement made by acceptance of an offer contained in an instrument is *first executed* when the offer is accepted in writing.

- **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](#).

- **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.

- **Permanent resident**

Is a person who holds a permanent residency visa under section 30 of the *Migration Act 1958* (Cth) of the Commonwealth or a New Zealand citizen who holds a special category visa under section 32 of that Act.

- **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](#).

- **Related or associated party**

A person is *related* or *associated* with another party when:

- one is the *spouse* or *de facto partner* of the other;
- they are related by blood, marriage or adoption;
- they are a shareholder or director of the other party;
- they are a beneficiary of a trust for which the other party is a trustee; or
- the transaction is not otherwise at arm's length. (A transaction is generally considered to be at arm's length when it is between independent and unrelated persons, conducted on an equal footing in which each acts in their own self interest).

- **Relevant interest**

Refers to the means by which a person has held or holds an interest in a *residential property*. The most common interest is a freehold interest (ie where ownership of the land is registered in your name). It also includes other interests such as an interest of a lessee or sublessee under a long term lease granted by a State, Territory or Commonwealth or under certain legislation relating to Indigenous land.

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.

- **Residential property**

Land on which there is a building that can be lawfully occupied as a place of residence and is suitable for use as a place of residence. It includes buildings on non-residential land such as farming property.

- **Settlement date**

Is the date the *conveyance* is completed.

- **Spouse**

Spouses are validly married to each other and in the case of Aboriginal or Torres Strait Islander persons, are married to each other according to the customs and traditions of the particular community of Aboriginals or Torres Strait Islanders with which either party to the marriage identifies.

- **Unencumbered value**

The *unencumbered value* of the property is the full value in the open market, free from encumbrances such as a mortgage and includes any GST payable on the supply of the property.

4. Amount of the FHOC

The maximum FHOC and the *dutiable value* threshold it represents prior to 4 December 2012 are as follows:

Date of Contract	Maximum Concession	Threshold
4 May 2010 - 3 December 2012	\$26 730.00	\$540 000
6 May 2008 – 3 May 2010	\$15 515.50	\$385 000
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

Calculators to determine the stamp duty payable are provided on the TRO website at www.revenue.nt.gov.au.

5. Eligibility criteria

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

Criterion 1 – Natural persons

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

Criterion 2 – Minimum age

At the date of the *conveyance*, at least one *applicant* must be 18 years of age or more.

Applicants may be exempted from this requirement if the *Commissioner* is satisfied that they are genuinely acquiring the property for their own benefit. For further details refer to Commissioner's Guideline [CG-HI-003](#).

Criterion 3 – Australian citizenship or permanent residency

At the date application is made, at least one *applicant* must be an Australian citizen or *permanent resident*.

If persons become Australian citizens or *permanent residents* after the date of the *conveyance*, they may still be eligible for the FHOC provided that their citizenship/residency is effective before the period for commencement of occupation expires. However applicants may need to pay the full stamp duty to allow settlement to proceed and claim a refund when they have obtained citizenship or permanent residency.

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.

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 FHOC on behalf of that person. A copy of the guardian's lawful appointment must be provided with the application form.

Criterion 5 – 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 6 – Property value thresholds

At the date the of the *conveyance*, the *dutiable value* of the property must not exceed:

- \$750 000 for a *home*; and
- \$385 000 for land on which a *home* is to be built (there is no limit on the cost of building the *home*).

Where these thresholds are exceeded, *applicants* are not entitled to the FHOC but they may be entitled to the PPRR. Refer to the TRO website at www.revenue.nt.gov.au for further details.

Criterion 7 – First FHOC

Applicants and their *spouses/de facto partners* must not have previously received the FHOC. This applies even if the *spouses/de facto partners* are not a party to the *conveyance* that the application relates to.

Criterion 8 – First home in Australia

Applicants and their *spouses/de facto partners* must not hold or have held a *relevant interest* in *residential property* in Australia that they occupied as their *principal place of residence*. This applies even if the *spouse/de facto partners* are not party to the *conveyance* that the application relates to.

Eligibility is not affected if an *applicant* or their *spouse/de facto partner* holds or has held a *relevant interest* in *residential property* that they did not occupy as their *principal place of residence* (ie an investment property). However, evidence of their non-occupation will be required.

Criterion 9 – 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 FHOC 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 land on which a *home* is to be built**, 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 FHOC because they cannot take *possession* of the property within 12 months after the *settlement date*, unless the period is extended (see section 6).

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](#).

7. Failure to comply with the occupancy requirements

Persons who have received the FHOC 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 unit values are available from www.revenue.nt.gov.au).

Where persons fail to comply with the occupancy requirements or are not otherwise eligible for the FHOC, stamp duty is reassessed as if they were not eligible for the FHOC. 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 FHOC.

8. Procedure for applying for FHOC

To obtain the FHOC 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. Supporting evidence

The following evidence must be provided with an application for the FHOC:

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.

1. Proof of age, identity and Australian citizenship or permanent residency

Each *applicant* and their *spouse/de facto partner* must provide proof of their identity.

The proof must also demonstrate that at least one *applicant* is 18 years of age or more at the date of the *conveyance* and at least one *applicant* is an Australian citizen or *permanent resident*. The proof may take the form of one or more of the following documents:

Australian citizenship or permanent residency	If an Australian citizen	<ul style="list-style-type: none">• Australian birth certificate issued by Registry of Births, Deaths and Marriages; or• Citizenship certificate; or• Australian passport
	If a New Zealand citizen	<ul style="list-style-type: none">• Current passport
	If a citizen of another country	<ul style="list-style-type: none">• Current passport; and• Permanent residency certificate or permanent residency visa
Photographic evidence (if not included in documents provided above)		<ul style="list-style-type: none">• Current identification card issued by an Australian, state or territory government agency or authority, such as Australian driver's licence, passport or firearms licence that also displays their signature

Note: Proof of change of name is required if the name on any documents presented is different to the names of the *applicants* or their *spouses/de facto partners* declared in section 2 and 6 of the Application form (ie marriage certificate, change of name certificate or deed poll etc.).

2. Declaration by a non-applicant spouse/de facto partner

Where an *applicant's spouse* or *de facto partner* is not a party to the *conveyance*, they must make a declaration at section 6 of the Application form confirming that they have not previously received the FHOC, or at any time have held an interest in residential property in Australia that they occupied as their *principal place of residence*.

3. Separated spouses

Despite separation, persons in a valid marriage remain *spouses* until the marriage is formally dissolved. In these circumstances, the *applicant's spouse* must make a declaration (under item 2 of the supporting evidence).

The *Commissioner* may, on written application, treat the parties as if they were not married if satisfied that they have separated and will not resume cohabitation. *Applicants* seeking the exercise of this discretion must provide a statutory declaration confirming the following information when lodging their FHOC 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 refer to Commissioner's Guideline [CG-HI-008](#).

4. Evidence of intention to build

The minimum evidentiary requirements are:

	Buildings within the Building Control Area	Buildings outside the Building Control Area
Contract to build through a registered builder	<ul style="list-style-type: none">• A copy of the building contract; and• 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">- certification to that effect from the builder; or- a copy of the building permit issued under the <i>Building Act</i>; or• A copy of the occupancy permit issued under the <i>Building Act</i> if the building has been completed	<ul style="list-style-type: none">• A copy of the building contract; and• Confirmation from the builder that the building will meet the standards suitable for use as a place of residence; and• 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
Owner builder	<ul style="list-style-type: none">• A copy of the building permit for a class 1A dwelling issued under the <i>Building Act</i>; or• A copy of the occupancy permit issued under the <i>Building Act</i> if the building has been completed	<ul style="list-style-type: none">• 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• Certification from a qualified person (ie a building certifier) that the building will meet the standards suitable for use as a place of residence

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

For further information refer to Commissioner's Guideline [CG-HI-006](#).

5. Ownership of other residential property / evidence of non-occupation

An *applicant* is eligible for the FHOC if they and/or their *spouse/de facto partner* have owned or held a *relevant interest* in *residential property* in Australia providing that they did not occupy that property as their *principal place of residence*. However, evidence of their non-occupation will need to be provided and may include:

- copies of tenancy agreements or statements from managing agents that the property was rented or vacant for the period of ownership etc; and
- copies of utility statements showing that the *applicant* and/or their *spouse/de facto partner* resided elsewhere for the period of ownership.

10. Refunds

Where the full stamp duty has been paid, eligible *applicants* may obtain a refund by lodging the FHOC 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 FHOC 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.

13. Contact details

For further information contact the Territory Revenue Office:

Level F4, Corner Adelaide and Stuart Streets
19 The Mall, Darwin NT 0800
GPO Box 154
DARWIN NT 0801

Phone: 1300 305 353
Fax: (08) 8999 5577
Website: www.revenue.nt.gov.au
Email: ntrevenue@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.

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Stamp Duty

First Home Owner Concession (FHOC)

Application Form

Note: This application must be used for eligible transactions between 1 January 2010 and 3 December 2012. The FHOC is not available for transactions entered into on or after 4 December 2012. Refer to the Guide for further information.

- 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.

SECTION 1 ELIGIBILITY CRITERIA Indicate with a

Note: Eligibility for the FHOC is determined at the date of the conveyance except for Australian citizenship or *permanent residency*, which is determined at the date the application is made.

	Yes	No
1. Are all <i>applicants</i> natural persons (that is, not a company)?	<input type="radio"/>	<input type="radio"/>
2. Is at least one <i>applicant</i> 18 years of age or more? <i>Note: A person may be exempted from the minimum age requirement. For more information, refer to section 5, criterion 2, of the Guide.</i>	<input type="radio"/>	<input type="radio"/>
3. Is at least one <i>applicant</i> an Australian citizen or <i>permanent resident</i> of Australia?	<input type="radio"/>	<input type="radio"/>
4. Are all <i>applicants</i> acquiring the property in their own right, 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 FHOC on behalf of that person (see section 5, criterion 4, of the Guide).</i>	<input type="radio"/>	<input type="radio"/>
5. 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"/>
6. Does the <i>dutiable value</i> of the property at the date of the <i>conveyance</i> exceed: (a) \$750 000 in the case of a <i>home</i> ; or (b) \$385 000 in the case of land on which a <i>home</i> is to be built? <i>Note: This criterion only applies to eligible transactions entered into on or after 1 January 2010.</i>	<input type="radio"/>	<input type="radio"/>
7. Has any <i>applicant</i> or their <i>spouse/de facto partner</i> ever received the stamp duty First Home Owner Concession on the acquisition of a property in the Northern Territory?	<input type="radio"/>	<input type="radio"/>
8. Has any <i>applicant</i> or their <i>spouse/de facto partner</i> ever held a <i>relevant interest</i> in <i>residential property</i> in Australia that they occupied as their <i>principal place of residence</i> ?	<input type="radio"/>	<input type="radio"/>
9. 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 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> ; (b) in the case of land on which a <i>home</i> is to be built, within the earlier of the following: (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 the <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 criterion 9 at section 5 of the Guide or contact TRO. The Commissioner has the discretion to vary the occupancy requirements (refer to section 6 in the Guide).</i>	<input type="radio"/>	<input type="radio"/>

Determination of eligibility: If all of your answers fall within shaded boxes, you are entitled to receive the FHOC, subject to the decision being made by the *Commissioner*. If you are ineligible for the concession, you may be eligible for the PPRR or the SPCC. Refer to the TRO website at www.revenue.nt.gov.au for more information.

SECTION 2 APPLICANT DETAILS

Note:

ALL applicants must complete this section. If there are more than two *applicants*, complete and attach an additional application form

Privacy statement

The information in this form is required to determine whether or not you are eligible for the stamp duty FHOC. 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.

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 type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
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	State/Territory <input type="text"/>	State/Territory <input type="text"/>
	Country <input type="text"/>	Country <input type="text"/>
Daytime telephone number	(<input type="text"/>) <input type="text"/>	(<input type="text"/>) <input type="text"/>
Email address	<input type="text"/>	<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"/>
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"/>
Do you have a <i>spouse/de facto partner</i> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you have a <i>spouse/de facto partner</i> , will your <i>spouse/de facto partner</i> have an interest in the <i>home</i> to which this application relates?	<input type="checkbox"/> Yes <input type="checkbox"/> No <small>If yes, your <i>spouse/de facto partner</i> must complete the details in <i>Applicant 2</i>.</small>	<input type="checkbox"/> Yes <input type="checkbox"/> No <small>If yes, your <i>spouse/de facto partner</i> must complete the details in <i>Applicant 1</i>.</small>
	<input type="checkbox"/> Yes <input type="checkbox"/> No <small>If no, your <i>spouse/de facto partner</i> must complete Section 6.</small>	<input type="checkbox"/> Yes <input type="checkbox"/> No <small>If no, your <i>spouse/de facto partner</i> must complete Section 6.</small>
Indicate the states and/or territories in which you have lived	NSW ACT VIC SA WA QLD TAS NT <input type="checkbox"/> <input type="checkbox"/>	NSW ACT VIC SA WA QLD TAS NT <input type="checkbox"/> <input type="checkbox"/>
How many people will have an interest in the property?	<input type="text"/>	
Are any of the <i>applicants</i> (or their <i>spouse/de facto partner</i>) related to or associated with the vendor.	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If yes, evidence from a suitably qualified person of the *unencumbered value* of the property at the date of the *conveyance* is required. See Commissioner's Guideline [CG-SD-010](#) for further information of the evidentiary requirements.

SECTION 3 PROPERTY, TRANSACTION AND OTHER DETAILS

Address of property

Lot number

Unit/street number

Street name

Suburb/town

State

Northern Territory

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 acquired off the plan* Vacant land

State the consideration payable for the acquisition and the *unencumbered value* of the property at the date of the *conveyance*.

Consideration payable

Unencumbered value

Existing Lease

Is the property acquired 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 FHOC unless the *Commissioner* extends the period for taking possession of the property (refer to section 5, criterion 9 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 First Home Owner Concession (FHOC). I understand and accept that if the conditions are not met, I may not be entitled to receive or retain the FHOC.
- I acknowledge TRO may access information about me to verify my eligibility for the FHOC 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 9 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 of 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). If you are uncertain about your FHOC eligibility, please contact TRO for more information.

Applicant 1

Signature

Name

Date

Applicant 2

Signature

Name

Date

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**.

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"/> / <input type="text"/> / <input type="text"/>										
Place of birth	<input type="text"/> State/Territory					<input type="text"/> State/Territory										
	<input type="text"/> Country					<input type="text"/> Country										
Current residential address	<input type="text"/> 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										
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* in Australia that they occupied as their *principal place of residence*, or have previously received the First Home Owner Concession (FHOC) under the Northern Territory *Stamp Duty Act*, or a previous Act.

I declare that:

- I have never held a relevant interest in residential property in Australia that I occupied as my principal place of residence.
- I have never received the FHOC under the *Stamp Duty Act* or a previous Act in relation to the acquisition of a property in the Northern Territory.
- The statements made and information provided by my *spouse/de facto partner* in 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 acknowledge TRO may access information about me to verify the eligibility of my *spouse/de facto partner* for the FHOC 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 misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from www.revenue.nt.gov.au).

	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.

1. Proof of identity, age 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; or	<input type="checkbox"/>	<input type="checkbox"/>
	Citizenship certificate; or	<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; and	<input type="checkbox"/>	<input type="checkbox"/>
	Permanent residency certificate or permanent residency visa	<input type="checkbox"/>	<input type="checkbox"/>

2. Photographic proof of identity (provide certified copies)

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

3. Evidence of change of name (where required) (provide certified copies)

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

4. Separated spouses

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

5. Evidence of intent to build (provide certified copies)

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 issued under the <i>Building Act</i>	<input type="checkbox"/>	<input type="checkbox"/>
Other (please specify)	<input type="checkbox"/>	<input type="checkbox"/>

