



Office of State Revenue
NSW TREASURY
ISO 9001-Quality Certified
ABN: 77 456 270 638

First Home Plus Exemption or Concession from Duty

Application Form and Lodgement Guide

Note:

- This form applies to agreements or transfers executed **on or after 1 May 2007**.
- This form must be completed by **all** eligible purchasers and their spouse.
- Before completing the application, each person should read the information contained within the form and the First Home Benefits factsheet.
- Where a First Home Plus application is approved and a new purchaser is subsequently added or substituted prior to settlement, a new application form will need to be completed by the additional or substituted purchaser and their spouse.
- Eligible purchasers claiming an exemption or concession, together with their spouse, must provide Proof of Identify documentation at the time of lodgement. See pages 3 and 4.
- Additional evidence may be required at a later date to substantiate the claim for the exemption or concession.
- Where applications are found to be false, a substantial penalty or prosecution may apply.

Lodgement guide

The information in this lodgement guide is for general guidance only.
Before lodging the application, remove pages 1 to 4 and keep for your reference.

How to apply

- You may apply by lodging an application with your solicitor or conveyancer, or
- Through any branch of the Office of State Revenue.
- All relevant documents (agreement for sale and/or transfer) must be submitted at the time of lodgement.

Contact details

Phone: 1300 130 624* (8.30 am – 5.00 pm, Monday to Friday)
Website: www.osr.nsw.gov.au
Email: first.home.benefits@osr.nsw.gov.au

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

OFFICES (8.30 am – 4.30 pm, Monday to Friday)

Parramatta

Lang Centre, cnr Hunter & Marsden Streets
GPO Box 4042, Sydney NSW 2001
DX 456 Sydney

Newcastle

Level 2, 97 Scott Street
PO Box 511, Newcastle NSW 2300
DX 7860 Newcastle

Wollongong

Level 6, 90 Crown Street
PO Box 666, Wollongong NSW 2520
DX 5245 Wollongong

Eligible purchasers

An eligible purchaser is a purchaser who has not, and whose spouse has not:

- at any time owned (either solely or with someone else) residential property in Australia other than property owned solely as trustee or executor
- previously received an exemption or concession under First Home Plus.

Note: If the spouse of a purchaser has previously owned residential property or previously received an exemption or concession under First Home Plus, the purchaser is not eligible for the full or proportionate concession regardless of whether the spouse is or is not also a purchaser.

Eligibility criteria

To be eligible for First Home Plus:

- the agreement or transfer must be for the whole of the property or, if the property is a parcel of land on which two or more homes are built or are being built, for that part of the land that is an exclusive occupancy
- all eligible purchasers must be natural persons (ie not a company or trust) and at least 18 years of age at the date of the agreement or transfer
- at least one eligible purchaser must be an Australian citizen or permanent resident at the date of the agreement or transfer

- at least one eligible purchaser must satisfy the residence requirement
- eligible purchasers must together acquire an interest of at least 50 per cent.

Note: If persons who are not eligible purchasers are acquiring more than 5 per cent but not more than 50 per cent, the concession is reduced in proportion to the interest acquired by the person(s) who are not eligible purchasers.

Residence requirement

- The home must be occupied by at least one of the eligible purchasers as his or her principal place of residence for a continuous period of at least 6 months, with that occupation starting within 12 months after completion of the agreement or transfer.
- In the case of vacant land, the Chief Commissioner must be satisfied the vacant block of land is intended to be used as the site of a home to be occupied as the principal place of residence of one of the eligible purchasers.

Terms used

Australian citizen

An Australian citizen as defined in the *Australian Citizenship Act 1948*.

Certified Copy

A true copy of an original document that has been sighted and certified by an acceptable person* and noted as follows: 'I certify that I have sighted the original document and this is a true copy of it'. This certification must have the certifier's name, title, registration number (where applicable) and be signed and dated.

*An acceptable person who may certify documents for the purpose of the First Home Plus Scheme are: legal practitioner, justice of the peace (JP), magistrate, notary public, police officer, dentist, veterinary practitioner, pharmacist, certified practising accountant, licenced conveyancer, Commissioner for Declarations, member of parliament, minister of religion, medical practitioner, officers of OSR.

Completion

An agreement or transfer is completed when a purchaser becomes entitled to possession of the home and, if the interest acquired is registrable under a law of the State, the purchaser's interest is registered.

Dutiable value

The greater of the consideration (purchase price) for the dutiable transaction and the value (determined without regard to any encumbrance) of the dutiable property.

Exclusive Occupancy

Land is an exclusive occupancy if the person acquiring the land will be entitled to occupy the home as a place of residence to the exclusion of other persons who occupy the other home or homes built on the land.

Permanent resident

A person who holds a permanent residency visa (under Section 30 of the *Migration Act 1958* of the Commonwealth (Cwth)) or a New Zealand citizen who is the holder of a special category visa (under Section 32 of the *Migration Act 1958* of the Cwth).

Terms used (cont.)

Principal place of residence

The home you primarily reside in.

Purchaser

Includes a transferee.

Residential property

Land on which there is a building that is lawfully occupied as a place of residence, or suitable for occupation as a place of residence, or a company title dwelling.

Spouse

The person to whom the applicant is married or living with as a couple in a de facto relationship (including same sex relationships) as defined in the *Property (Relationships) Act 1984*.

Note: There is no minimum period of cohabitation needed to establish a de facto relationship under the *Property (Relationships) Act 1984*.

Title reference

The way the land is identified or referred to in the title documents, for example, folio identifier, volume and folio, lot number and deposited or strata plan number, book and number.

Supporting evidence

Proof of identity:

Each *eligible purchaser* and their *spouse* must provide a document from each of the four categories (**four documents per person**). A single document cannot be used for more than one category.

Preferred documents are shown below.

For a complete list of acceptable documents, refer to the Proof of Identity Documents information sheet available from www.osr.nsw.gov.au

If you are unable to provide the preferred documents, please contact OSR to discuss your circumstances. Refer to page 1 for contact details.

Note:

1. If lodging your application with your solicitor/ conveyancer or in person with OSR you will need to provide original documents.
2. If lodging by mail to OSR, you must provide certified copies. OSR will verify these documents with the issuing agencies.

Category 1

Primary identity document and evidence of citizenship or permanent residency (provide one document):

If an Australian citizen:

- Australian birth certificate issued by Registry of Births, Deaths and Marriages **or**
- citizenship certificate.

If a New Zealand citizen:

- current passport.

Note: New Zealand citizens must be living in Australia at the date of agreement or transfer.

If a citizen of another country:

- current passport and
- current valid visa and
- evidence of *permanent residency* or Australian citizenship for at least one applicant.

Note: At least one *eligible purchaser* must be an Australian citizen or *permanent resident* at the date of agreement or transfer.

Category 2

Link between identity and person (photo and signature) (provide one document):

- Australian Driver's Licence (current)
- passport (current)
- firearms licence (current)
- NSW photo card issued by the Roads and Traffic Authority.

Category 3

Evidence that the person operates in the community (provide one document):

- Medicare card
- motor vehicle registration
- Centrelink or Department of Veterans Affairs card
- debit/credit card of a financial institution.

Supporting evidence (cont.)

Category 4

Evidence of the person's current residential address (provide one document):

- utility documents of residential address (eg bills for electricity, gas, water etc)
- insurance policy with current residential address
- statement of account of a financial institution.

Additional supporting evidence is required if any of the following applies to you:

If you are:

- married, a certified copy of your marriage certificate
- divorced, a certified copy of your divorce certificate
- widowed, a certified copy of the death certificate of your spouse
- separated, a statutory declaration with the following information:
 - ▶ the name of your former spouse
 - ▶ spouse's date of birth
 - ▶ the date you were married or commenced your de-facto relationship
 - ▶ the date you separated
 - ▶ your former spouse's current address (if known)
 - ▶ a statement to the effect that you do not live together and have no intention of resuming cohabitation.

Note: Evidence of a change of name is required if the name on any of the documents presented is different to the name of the *eligible purchaser/spouse* (eg marriage certificate, change of name certificate, statutory declaration).

PRIVACY STATEMENT

The information in this form is required by the Office of State Revenue (OSR) to determine your eligibility for a concession or exemption under the FHPlus Scheme. By submitting this form, you consent to OSR using the information to process your application.

Your application will be retained by either OSR or your solicitor or conveyancer. Information will only be used and disclosed as required or permitted by law, or with your consent.

An individual may review and update personal information held by OSR by contacting the office.



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First Home Plus – Application for Exemption or Concession from Duty

Note:

- This application must be completed in full and signed in blue or black ink.
- Read the lodgement guide for explanations of terms used.
- There are significant penalties for making a false or misleading statement, as well as possible prosecution.
- Please answer all questions and cross the appropriate boxes.
- Your application might not be approved, and the documents may be assessed to full duty, if all supporting evidence is not lodged.

Application ID
<input type="text"/>

SECTION 1 Eligibility criteria

Note:

- Eligibility is determined at the date of the agreement or transfer
- All applicants and their spouse must be considered when answering eligibility questions.

Eligibility checklist

1. Has each purchaser and their spouse never owned residential property in Australia either solely or with someone else? Note: Property held solely in the capacity of trustee or executor is to be disregarded.	<input type="checkbox"/> YES	<input type="checkbox"/> NO
2. Will this be the first time each eligible purchaser or their spouse has received an exemption or concession under the First Home Plus Scheme?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
3. Will the property be occupied by at least one of the eligible purchasers as their principal place of residence for a continuous period of 6 months commencing within 12 months from the date of completion of the agreement or transfer, or in the case of vacant land, one of the eligible purchasers intends to occupy a home on the site?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
4. At the date of the agreement or transfer, was at least one of the eligible purchasers an Australian citizen or permanent resident?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
5. At the date of the agreement or transfer, were all eligible purchasers over the age of 18 years?	<input type="checkbox"/> YES	<input type="checkbox"/> NO

If you answered 'YES' to **all** the above questions, you may be entitled to an exemption or concession under First Home Plus.

SECTION 2 Lodging details

Applicant's name		Agent number (if registered)	
DX number	Location		
Lodging party name			
Postal address			
Suburb	State	Postcode	

SECTION 3 Property and transaction details

Transaction details

Date of agreement for sale or transfer (dd/mm/yyyy)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Private Dwelling* Vacant Land

Dutiable value \$ Vendor's name

* If a private dwelling, date of occupation or intended occupation of the property as a principal place of residence (dd/mm/yyyy)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Property details

Lot no. Section no. Plan type* Plan no.

* Enter DP for Deposited Plan; SP for Strata Plan; Other if not DP or SP and enter the other details under Plan no.

Unit/Street no. Street name

Suburb/town State Postcode

SECTION 4 Purchaser details

A purchaser who is the spouse of an eligible purchaser must be listed as an eligible purchaser, not an 'Other purchaser'. Each joint purchaser should be listed separately. For example, list 2 joint tenants as each having a 50 per cent interest.

Eligible purchaser's name(s)	Interest being acquired (to 2 decimal places)
	%
	%
	%
	%
Eligible purchasers' interest (subtotal)	%
Other purchaser's name(s)	
	%
	%
Other purchaser's interest (subtotal)	%
	100.00 %

Note: If the other purchasers' interests total 5 per cent or less, the eligible purchasers are entitled to the full First Home Plus exemption or concession.

SECTION 5 Eligible purchaser details

Note:

- All eligible purchasers must complete this section
- If there are more than two eligible purchasers, please complete and attach an additional application form.
- Each eligible purchaser must sign the 'Declaration by eligible purchaser' in Section 7.

	Eligible purchaser 1 (Contact person)	Eligible purchaser 2
Title	<input type="checkbox"/> 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
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"/>
Name on birth certificate (if different from above)	First name <input type="text"/>	First name <input type="text"/>
	Middle name(s) <input type="text"/>	Middle name(s) <input type="text"/>
	Family name <input type="text"/>	Family name <input type="text"/>
Have you ever used any name other than the name(s) declared above?	<input type="checkbox"/> Yes – list name(s) below <input type="checkbox"/> No	<input type="checkbox"/> Yes – list name(s) below <input type="checkbox"/> No
	<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"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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 phone 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 (if different from above)	Street no. <input type="text"/>	
	Street name <input type="text"/>	
	Suburb/town <input type="text"/>	
	State <input type="text"/> Postcode <input type="text"/>	
Do you have a spouse?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Note: If your spouse is not an eligible purchaser, they must complete Section 6.

SECTION 6 Spouse details

Note:

- This section must be completed where the spouse of an eligible purchaser is not an eligible purchaser in Section 5 of the application.
- A spouse of an eligible purchaser must sign the spouse declaration in Section 8.

	Spouse of eligible purchaser 1	Spouse of eligible purchaser 2
Title	<input type="checkbox"/> 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
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"/>
Name on birth certificate (if different from above)	First name	First name
	Middle name(s)	Middle name(s)
	Family name	Family name
Have you ever used any name other than the name(s) declared above?	<input type="checkbox"/> Yes – list name(s) below <input type="checkbox"/> No	<input type="checkbox"/> Yes – list name(s) below <input type="checkbox"/> No
	<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"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Place of birth	State/Territory	State/Territory
	Country	Country
Daytime phone number	()	()

SECTION 7 Declaration by eligible purchaser(s)

Eligible purchaser 1

I, , do solemnly and sincerely declare that.

- 1. I have completed the application form and attached all relevant documents in support of this application.
- 2. I have never owned residential property in Australia, either solely or with someone else.
Note: Any interest held solely in the capacity as trustee or executor is to be disregarded.
- 3. I have not previously received an exemption or concession under the First Home Plus Scheme.
- 4. The interest I hold in the property is not held subject to a trust.
- 5. At the date of the agreement or transfer, at least one eligible purchaser was a permanent resident or an Australian citizen.
- 6. At least one eligible purchaser will occupy the home that is the subject of this application as their principal place of residence for a continuous period of six months commencing within 12 months from the date of completion of the agreement or transfer or, in the case of vacant land, one of the eligible purchasers intends to occupy a home on the site.
- 7. I undertake to notify the Commissioner if I fail to meet the residence requirement.
- 8. I have read and understood the information prepared by OSR relating to the conditions of eligibility. I accept that if the conditions are not met, I may not be entitled to retain the concession or exemption.
- 9. I authorise OSR to access and exchange information about me to verify my eligibility for First Home Plus with State, Territory and Australian Government agencies and commercial organisations as permitted by law.
- 10. I acknowledge that I may be required to repay the concession or exemption or be liable for penalties and may also be prosecuted for making a false or misleading statement in or in connection with this application.

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

Name

Signature

Declared at

Date (dd/mm/20yy)

Before me*

Signature

* Justice of the Peace or person authorised under the *Oaths Act 1900*.

Name of Justice of the Peace and Registration number

Stamp

SECTION 7 (cont.) Declaration by eligible purchaser(s)

Eligible purchaser 2

I, , do solemnly and sincerely declare that.

- 1. I have completed the application form and attached all relevant documents in support of this application.
- 2. I have never owned residential property in Australia, either solely or with someone else.
Note: Any interest held solely in the capacity as trustee or executor is to be disregarded.
- 3. I have not previously received an exemption or concession under the First Home Plus Scheme.
- 4. The interest I hold in the property is not held subject to a trust.
- 5. At the date of the agreement or transfer, at least one eligible purchaser was a permanent resident or an Australian citizen.
- 6. At least one eligible purchaser will occupy the home that is the subject of this application as their principal place of residence for a continuous period of six months commencing within 12 months from the date of completion of the agreement or transfer or, in the case of vacant land, one of the eligible purchasers intends to occupy a home on the site.
- 7. I undertake to notify the Commissioner if I fail to meet the residence requirement.
- 8. I have read and understood the information prepared by OSR relating to the conditions of eligibility. I accept that if the conditions are not met, I may not be entitled to retain the concession or exemption.
- 9. I authorise OSR to access and exchange information about me to verify my eligibility for First Home Plus with State, Territory and Australian Government agencies and commercial organisations as permitted by law.
- 10. I acknowledge that I may be required to repay the concession or exemption or be liable for penalties and may also be prosecuted for making a false or misleading statement in or in connection with this application.

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

Name

Signature

Declared at

Date (dd/mm/20yy)

Before me*

Signature

* Justice of the Peace or person authorised under the *Oaths Act 1900*.

Name of Justice of the Peace and Registration number

Stamp

SECTION 8 Declaration by spouse

Spouse of eligible purchaser 1

I, , do solemnly and sincerely declare that.

1. The spouse details in section 6, in so far as they relate to me, are true and correct.
2. I have never owned residential property in Australia, either solely or with someone else.
Note: Any interest held solely in the capacity as trustee or executor is to be disregarded.
3. I have not previously received an exemption or concession under the First Home Plus Scheme.
4. I authorise OSR to access and exchange information about me to verify the eligibility of the purchaser(s) making this application with State, Territory and Australian Government agencies and commercial organisations as permitted by law.
5. I acknowledge that I may be prosecuted and fined for making a false or misleading statement on or in connection with this application.

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

Name

Signature

Declared at

Date (dd/mm/20yy)

Before me*

Signature

* Justice of the Peace or person authorised under the *Oaths Act 1900*.

Name of Justice of the Peace and Registration number

Stamp

Spouse of eligible purchaser 2

I, , do solemnly and sincerely declare that.

1. The spouse details in section 6, in so far as they relate to me, are true and correct.
2. I have never owned residential property in Australia, either solely or with someone else.
Note: Any interest held solely in the capacity as trustee or executor is to be disregarded.
3. I have not previously received an exemption or concession under the First Home Plus Scheme.
4. I authorise OSR to access and exchange information about me to verify the eligibility of the purchaser(s) making this application with State, Territory and Australian Government agencies and commercial organisations as permitted by law.
5. I acknowledge that I may be prosecuted and fined for making a false or misleading statement on or in connection with this application.

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

Name

Signature

Declared at

Date (dd/mm/20yy)

Before me*

Signature

* Justice of the Peace or person authorised under the *Oaths Act 1900*.

Name of Justice of the Peace and Registration number

Stamp

SECTION 9

Providing false or misleading information in this application

Providing false or misleading information to OSR is a criminal offence. If it is determined that an applicant has provided false or misleading information to obtain, or attempt to obtain an exemption or concession, then prosecution action may be commenced.

Penalties

OSR, as part of its role in administering the *First Home Plus Scheme* conducts investigations to ensure that applications comply with the conditions of the Act.

If applicants receive the exemption or concession from duty when they are not entitled, or if they do not comply with the residency requirement, interest and penalties may be imposed.

SECTION 10 Supporting documentation checklist

Note:

- To ensure your application is processed in a timely manner, make sure the application is fully completed, signed and dated.
- Please complete the checklist to ensure you have attached the required supporting documentation defined in the lodgement guide. Attach these papers to this page.
- Your application may be returned to you if not fully completed or if all the required supporting information is not attached.
- Additional documents may be requested after lodgement of your application.
- Refer to the lodgement guide for the documentation required.

Proof of identity of all eligible purchasers and their spouse

	Eligible purchaser 1	Spouse 1	
Category 1	Type of document submitted _____	/	<input type="checkbox"/>
Category 2	Type of document submitted _____	/	<input type="checkbox"/>
Category 3	Type of document submitted _____	/	<input type="checkbox"/>
Category 4	Type of document submitted _____	/	<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ a Decree Nisi, a marriage or death certificate or change of name certificate ▪ a statutory declaration for those who are separated. 			<input type="checkbox"/> <input type="checkbox"/>

	Eligible purchaser 2	Spouse 2	
Category 1	Type of document submitted _____	/	<input type="checkbox"/>
Category 2	Type of document submitted _____	/	<input type="checkbox"/>
Category 3	Type of document submitted _____	/	<input type="checkbox"/>
Category 4	Type of document submitted _____	/	<input type="checkbox"/>
<ul style="list-style-type: none"> ▪ a Decree Nisi, a marriage or death certificate or change of name certificate ▪ a statutory declaration for those who are separated. 			<input type="checkbox"/> <input type="checkbox"/>