

Information Privacy Act 2000

This information is collected by the SRO to establish your eligibility for the first home owner duty exemption and concession. If you do not provide the information required, we may not be able to process your application for this exemption or concession. The information collected may be used for the purposes of other SRO legislation. Where authorised to do so, we may also disclose this information to other government agencies, including the ATO, State and Territory Revenue Offices and law enforcement agencies. You can find out more about how we use and protect your information in our Privacy Policy on www.sro.vic.gov.au. If you require access to the information that you have provided us, please contact the SRO on 13 21 61.

First home owner exemption/concession statutory declaration

This declaration is for first home owners with dependent children who have purchased land and a dwelling for not more than \$200,000. Use this form where the contract of sale was entered into on or after 1 January 2006 but before 6 May 2008.

For contracts of sale entered into on or after 6 May 2008 use SRO Duties Form 7D.

See Explanatory notes in Part 13 for information to help you complete this statutory declaration.

PART 1 APPLICANT DETAILS

This form allows up to two (2) applicants to apply.

Please print and indicate as applicable.

Applicant 1		Applicant 2	
I, <input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms		I, <input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms	
First name	<input type="text"/>		<input type="text"/>
Middle name(s)	<input type="text"/>		<input type="text"/>
Surname/Family name	<input type="text"/>		<input type="text"/>
Phone number	<input type="text"/>		<input type="text"/>
Current residential/postal address	of <input type="text"/>	of <input type="text"/>	<input type="text"/>
	<input type="text"/>		<input type="text"/>
State	<input type="text"/>	Postcode	<input type="text"/>

do solemnly and sincerely declare that in the matter of the Duties Act 2000 and a transfer of land:

- | | |
|--|--|
| (a) I <input type="checkbox"/> did <input type="checkbox"/> did not have a dependent child at the date of the contract of sale. If not, you cannot apply for this exemption. | (a) I <input type="checkbox"/> did <input type="checkbox"/> did not have a dependent child at the date of the contract of sale. If not, you cannot apply for this exemption. |
| (b) I <input type="checkbox"/> have <input type="checkbox"/> have not previously owned land in Australia on which was erected a dwelling which I used as my principal place of residence. If you have previously owned such land, you cannot apply for this exemption. | (b) I <input type="checkbox"/> have <input type="checkbox"/> have not previously owned land in Australia on which was erected a dwelling which I used as my principal place of residence. If you have previously owned such land, you cannot apply for this exemption. |

PART 2 – THE PROPERTY

The street address of the property purchased is:

State Postcode

being land described in:

Volume/Conveyance	Folio/Book	Volume/Conveyance	Folio/Book
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

For land use entitlements:

Name of company or unit trust

Number of shares or units being transferred

If there is insufficient space, please attach a schedule.

See Explanatory note 5 for the definition of "land use entitlement".

The interest/share being transferred is (for example, full, ½, ¼):

PART 3 – THE TRANSFEREE

8.1 Do you have dependent children under the age of 18 years currently living with you?

Yes No

If **no**, the applicants are **not eligible** for this exemption/concession.

If **yes**, state the number of children:

and **attach copies of their birth certificates**.

8.2 Do you have dependent children under the age of 18 years currently living with you?

Yes No

If **no**, the applicants are **not eligible** for this exemption/concession.

If **yes**, state the number of children:

and **attach copies of their birth certificates**.

PART 9 – PREVIOUS INTERESTS

Applicant 1

Have you previously owned a house anywhere in Australia as your principal place of residence?

Yes No

If **yes**, state the share held, the Volume/Folio and street address of the property.

Applicant 2

Have you previously owned a house anywhere in Australia as your principal place of residence?

Yes No

If **yes**, state the share held, the Volume/Folio and street address of the property.

PART 10 – ELECTION TO RECEIVE FIRST HOME OWNER EXEMPTION/CONCESSION OR FIRST HOME BONUS

Complete this Part only if you are entitled to receive the First Home Owner Grant (the "FHOG"). See Explanatory note 2.

If you are entitled to receive the FHOG, you must elect whether you wish to receive either the **First Home Owner Exemption/Concession** or the **First Home Bonus**.

Applicant 1

Applicant 2

10A. HAVE YOU CLAIMED THE FHOG?

In respect of the purchase of the property in Part 2

- I have claimed the FHOG ; or
 I intend to claim the FHOG.

In respect of the purchase of the property in Part 2

- I have claimed the FHOG ; or
 I intend to claim the FHOG.

10B. WHICH OF THE FOLLOWING DO YOU ELECT TO RECEIVE?

- I elect to receive the **First Home Owner Exemption/Concession**; or
 I elect to receive the **First Home Bonus**.

- I elect to receive the **First Home Owner Exemption/Concession**; or
 I elect to receive the **First Home Bonus**.

NOTE: If you have elected to receive the **First Home Owner Exemption/Concession** you must also complete Part 10C

10C. UNDERTAKING TO REPAY THE FIRST HOME BONUS

If you have previously received the First Home Bonus of \$3,000 but you have now elected to receive the **First Home Owner Exemption/Concession**, you must undertake to repay the First Home Bonus. **You cannot receive both.**

- I acknowledge that I have received the **\$3,000 First Home Bonus** in accordance with the *First Home Owner Grant Act 2000* under UIN reference number:

UIN

- I confirm my election to receive the **First Home Owner Exemption/Concession** under the *Duties Act 2000* and I undertake to repay the **\$3,000 First Home Bonus** to the Commissioner of State Revenue.

- I acknowledge that I have received the **\$3,000 First Home Bonus** in accordance with the *First Home Owner Grant Act 2000* under UIN reference number:

UIN

- I confirm my election to receive the **First Home Owner Exemption/Concession** under the *Duties Act 2000* and I undertake to repay the **\$3,000 First Home Bonus** to the Commissioner of State Revenue.

PART 11 – CHECKLIST OF DOCUMENTARY EVIDENCE

All the following documents must be produced with this form:

Note: If this form is not fully completed and relevant documents are not enclosed, the documents will be returned for resubmission.

- the original completed transfer of land, signed and dated;
- the contract of sale referred to in Part 4, either original or a complete copy;
- SRO Duties Form 1 (Goods statement for residential land) or SRO Duties Form 2 (Goods statutory declaration);
- SRO Duties Form 4 (Land and Building Packages statutory declaration), if applicable;
- a photocopy of the birth certificate for each dependent child;
- evidence of the value of the property for transfers between related/associated parties (see Part 5 and Explanatory notes 3 and 4);
- the certificate of occupancy, if applicable (see Part 6);
- a complete copy of the building contract, if applicable (see Part 6);
- receipts and a statement itemising construction costs not referred to in the building contract if you are an owner builder (see Part 6); and
- if you are applying for a refund; in addition to providing copies of items 2-9 above, you must also provide a photocopy of the stamped transfer showing the amount and the date the duty was paid and the Victorian Land Titles Office dealing numbers. Note: For any overpayments made on or after 1 July 2004, you can claim a refund up to five years after the date of the overpayments.

PART 12 – DECLARATION

I acknowledge that this statutory declaration is true and correct, and I make it in the belief that a person making a false declaration is liable to the penalties for perjury.

Applicant 1

Applicant 2

Declared at _____ in the State of Victoria

Signature of Applicant 1

by _____

_____ of _____ of _____

on this day _____ month _____ year

Signature of witness

Before me*

Full name

Qualification
to witness

Address

State

Postcode

Declared at _____ in the State of Victoria

Signature of Applicant 2

by _____

_____ of _____ of _____

on this day _____ the month _____ year

Signature of witness

Before me*

Full name

Qualification
to witness

Address

State

Postcode

*A person empowered under section 107A(1) of the *Evidence (Miscellaneous Provisions) Act 1958* to witness the signing of a statutory declaration.

PART 13 – EXPLANATORY NOTES

Unless stated otherwise, all section numbers are references to the *Duties Act 2000*.

1. First Home Owner Exemption/Concession and Eligible First Home Owners: section 61 – 63B

To qualify as an eligible First Home Owner, you must:

- (a) have purchased land/property where the aggregate value of the land and building is:
 - not more than \$150,000 – full exemption;
 - more than \$150,000 but not more than \$200,000 – partial concession on a sliding scale;
 - \$200,000 or more – no exemption or concession;
- (b) be a bona fide purchaser of land/property for adequate consideration;
- (c) intend to reside in a dwelling on the land as your principal place of residence;
- (d) have a dependent child at the time of making this statutory declaration;
- (e) have had a dependent child:
 - (i) if there was a dwelling on the land when the contract of sale was entered into – at the date of the contract of sale, or within 11 months of that date;
 - (ii) if there was no dwelling on the land when the contract of sale was entered into – at the date of the building contract or the date on which building commenced (whichever is the earlier), or within 11 months of that date;
- (f) not have previously held an estate in fee simple in land anywhere in Australia on which was erected a dwelling which you used as your principal place of residence.

A person and his or her partner may together be eligible first home owners if they each satisfy the criteria.

A “dependent child” in relation to a person means a child under the age of 18 years who is in custody, care and control of the person and is ordinarily resident with the person.

Where there is an existing dwelling on the land at the time of the contract, the relevant value is the consideration or the unencumbered value of the land and dwelling, whichever is the greater.

Where there is no dwelling on the land at the time of the contract but a dwelling is constructed on the land within 3 years after the transfer, the relevant value is the consideration or the unencumbered value of the land, whichever is the greater, plus the construction cost of the dwelling. The first home owner exemption/concession will be provided only upon completion of the dwelling. If you have paid duty on the transfer, you will receive a refund if a dwelling is constructed within the 3 year period **excluding** transactions made between **1 May 2004 to 31 December 2005**.

2. Additional first home owner grant: section 63B

If you are eligible for the First Home Owner grant as well as the First Home Owner Exemption/Concession, you will receive the \$7,000 First Home Owner Grant (“the FHOG”). However, in relation to the First Home Bonus of \$3,000, you must elect whether to receive the First Home Owner Exemption/Concession or the First Home Bonus. If you elect to receive the First Home Owner Exemption/Concession but you have previously received the First Home Bonus, you must undertake to repay the First Home Bonus. See Part 10 of this form. Refer to the SRO website for further information on the First Home Owner Grant, First Home Bonus and the First Home Owner Exemption/Concession.

3. Associated person is defined in section 3.

Associated persons include relatives, natural persons and companies. For a full list of associated persons refer to the definition.

4. Evidence of value and purchase price

For sales involving nominations and associated or related persons, the following must be produced with this form:

- (a) proof of payment of the purchase price; e.g. bank and loan statements, receipts; and
- (b) a letter of appraisal from a licensed real estate agent together with a copy of the Rate Notice; or
- (c) a valuation by a certified practicing valuer who is a member of the Australian Property Institute or by a member of the Real Estate Institute of Victoria with sworn valuer accreditation, or if (b) or (c) cannot be obtained;
- (d) SRO Duties Form 3 (Real property value statutory declaration) and
- (e) for any nominations complete SRO Duties form 6A - Transactions treated as sub-sales of land statutory declaration.

5. Land use entitlement: section 10(1)(a)(v)

A land use entitlement is an entitlement to occupy land in Victoria conferred through an ownership of shares in a company or units in a unit trust scheme, or a combination of a shareholding or ownership of units together with a lease or licence.

By correspondence

Customer Services Branch, GPO Box 1641, MELBOURNE, VIC 3001 or
DX 260090 Melbourne

In person

State Revenue Office, Level 2, 121 Exhibition Street, Melbourne.
Hours of operation: Mon, Tues, Thurs, Fri – 8:30am to 4:30pm **Wed - 8:30am to 1:00pm**

Internet www.sro.vic.gov.au
E-mail sro@sro.vic.gov.au
Telephone 13 21 61 (local call cost)
Facsimile 03 9628 0021