

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:

- a contract of sale for the purchase of land or land and building which was entered into on or after 6 May 2008. If a dwelling is to be constructed on the land, the First home owner exemption/concession will be provided only upon completion of the dwelling; and
- purchasers who **have not received this exemption/concession before**; and
- first home owners with dependent children; and
- the value of the land and a dwelling purchased does not exceed \$200,000.

For contracts of sale entered into on or after 1 January 2006 and before 6 May 2008 use SRO Duties Form 7C.

If you are eligible for the First home owner Exemption/Concession, you will automatically be given the principal place of residence concessional rate of duty and you do not need to complete SRO Duties Form 53B – Principal place of residence (PPR) concession and first home buyer duty reduction statutory declaration.

Also please note that if you are entitled to receive the FHOG, **you must elect** in this form whether you wish to receive either:

- the First Home Owner Exemption/Concession; or
- the First Home Bonus and Regional First Home Bonus (if applicable). See Explanatory note 2.

To determine whether the **concession or bonus is more beneficial** refer to the SRO website or contact the SRO.

PART 1 - APPLICANT DETAILS

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

If there are more than two (2) applicants, a separate form must be completed and signed by those applicants.

Applicant 1

I, Mr Mrs Miss Ms

First name

Middle name

Surname/Family name

Phone number

Current residential/postal address

of

State

Postcode

Applicant 2

I, Mr Mrs Miss Ms

First name

Middle name

Surname/Family name

Phone number

Current residential/postal address

of

State

Postcode

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

- (a) I **did** / **did not** have a dependent child at the date of the contract of sale.
If not, you cannot apply for this exemption.
- (b) I **have** / **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.

- (a) I **did** / **did not** have a dependent child at the date of the contract of sale.
If not, you cannot apply for this exemption.
- (b) I **have** / **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.

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"/>

For land use entitlements:

Name of company or unit trust

PART 2 – THE PROPERTY (continued)

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

For land use entitlements:

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

State the full names of all **the transferees** in the transfer:

Date of birth (if applicable)

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

PART 4 – CONTRACT OF SALE DETAILS

4.1 The date of the contract of sale for the land or land and dwelling is:

/ /
DD MM YYYY

Attach original or complete copy of the contract of sale.

4.2 State the full names of all **the vendors** in the contract:

4.3 State the full names of all **the purchasers** in the contract:

Note: If the purchasers in 4.3 are different from the transferees named in Part 3, complete and submit SRO Duties Form 6A -Transactions treated as sub-sales of land statutory declaration.

PART 5 – CONSIDERATION AND CONSTRUCTION COSTS

A. Existing dwelling

Complete 5.1 if there was a dwelling on the land at the time of the transfer. This includes dwellings constructed under a house and land package.

5.1 The purchase price stated in the contract of sale for the land and dwelling is: \$

or

B. Dwelling constructed after transfer

Complete 5.2, 5.3 and 5.4 if there was no dwelling on the land at the time of the transfer but a dwelling was constructed on the land within 3 years after that time.

5.2 The contract date for the purchase of the land is: / /
DD MM YYYY

5.3 The purchase price for the land stated in the contract of sale is: \$

5.4 The construction costs for construction that has occurred after the transfer are: \$

Attach the **certificate of occupancy**, a **complete copy of any building contract** and a **complete copy of the contract of sale** of the land. If there are construction costs that are not referred to in the building contract **or if you are an owner builder**, attach receipts and a statement itemising all such costs, including the cost of all sub-contracted labour and the date the building commenced.

PART 6 – NOMINATIONS AND/OR PURCHASES FROM ASSOCIATED/RELATED PARTIES

Applicant 1

- 6.1 Is the transferee named in the transfer the same as the purchaser in the contract?
 Yes No
 If **no**, the transferee must provide **proof of payment of purchase monies**. e.g. bank and loan statements, receipts etc.
- 6.2 Are the vendor and the purchaser associated or related parties? See Explanatory note 3.
 Yes No
 If **yes**, the transferee must provide **proof of payment of purchase monies** and **evidence of the market value of the property**. See Explanatory note 4.

Applicant 2

- 6.1 Is the transferee named in the transfer the same as the purchaser in the contract?
 Yes No
 If **no**, the transferee must provide **proof of payment of purchase monies**. e.g. bank and loan statements, receipts etc.
- 6.2 Are the vendor and the purchaser associated or related parties? See Explanatory note 3.
 Yes No
 If **yes**, the transferee must provide **proof of payment of purchase monies** and **evidence of the market value of the property**. See Explanatory note 4.

PART 7 – PRINCIPAL PLACE OF RESIDENCE

Applicant 1

- 7.1 I intend to live in the property in Part 2 as my principal place of residence. Yes No
- 7.2 The **intended date** of occupation is:
DD MM YYYY
- 7.3 Do you have a spouse or domestic partner who is not included in this application? Yes No
 If **yes**, please state the reason why they are not included:

Applicant 2

- 7.1 I intend to live in the property in Part 2 as my principal place of residence. Yes No
- 7.2 The **intended date** of occupation is:
DD MM YYYY
- 7.3 Do you have a spouse or domestic partner who is not included in this application? Yes No
 If **yes**, please state the reason why they are not included:

Please Note:

In addition to the First home owner Exemption/Concession the **Principal place of residence concessional rate of duty** will also be applied **subject to the requirement that at least one transferee occupies the land as his or her principal place of residence for a continuous period of 12 months commencing within the 12 month period immediately after the transferee became entitled to possession of the land.**

- 7.4 If there is a change in my circumstances and the residence requirement will not be met,

I undertake to advise the Commissioner of State Revenue **in writing within 30 days of becoming aware that the residence requirement will not be met.**

Yes No

I undertake to advise the Commissioner of State Revenue **in writing within 30 days of becoming aware that the residence requirement will not be met.**

Yes No

PART 8 – DEPENDENT CHILDREN

Applicant 1

- 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.**

Applicant 2

- 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.**

PART 9 – PREVIOUS INTERESTS

Applicant 1

- 9.1 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.
 Share held: Volume Folio
 Address

Applicant 2

- 9.1 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.
 Share held: Volume Folio
 Address

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

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 and Regional First Home Bonus (if applicable). See Explanatory note 4.

To determine whether the **concession or bonus is more beneficial** refer to the SRO website or contact the SRO.

Applicant 1

10A. Have you claimed the FHOG for this property?

Are you **eligible to receive or been granted the FHOG in respect of this property?**

- Yes; If **yes**, go to 10B, or
 No; If **no**, go to Part 11

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** and Regional Bonus (if applicable).

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.

NOTE: If you have previously received the First Home Bonus or First Home Bonus and the Regional First Home Bonus 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 **First Home Bonus**; or
 First Home Bonus and Regional First Home Bonus in accordance with the *First Home Owner Grant Act 2000*, under **UIN** reference number: _____

- I confirm my election to receive the Pensioner Exemption/Concession under the *Duties Act 2000*; **and if I receive** - the First Home Bonus; **or**
- First Home Bonus and Regional First Home Bonus,

- I undertake to repay it to the Commissioner of State Revenue.**

Applicant 2

10A. Have you claimed the FHOG for this property?

Are you **eligible to receive or been granted the FHOG in respect of this property?**

- Yes; If **yes**, go to 10B, or
 No; If **no**, go to Part 11.

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** and Regional Bonus (if applicable).

10C. Undertaking to repay the First Home Bonus.

I acknowledge that I have received:

- the **First Home Bonus**; or
 First Home Bonus and Regional First Home Bonus in accordance with the *First Home Owner Grant Act 2000*, under **UIN** reference number: _____

- I confirm my election to receive the Pensioner Exemption/Concession under the *Duties Act 2000*; **and if I receive** - the First Home Bonus; **or**
- First Home Bonus and Regional First Home Bonus,

- I undertake to repay it to the Commissioner of State Revenue.**

PART 11 – 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

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

Applicant 2

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 12 – CHECKLIST OF DOCUMENTARY EVIDENCE

If this declaration is not fully completed and/or relevant documents are not enclosed, all documents will be returned to you for resubmission

1. the original completed transfer of land, signed and dated;
2. SRO Duties Form 1 (Goods statement for residential land) **or** SRO Duties Form 2 (Goods statutory declaration);
3. the contract of sale referred to in Part 4, either original or a complete copy ;
4. SRO Duties Form 6A-- Transactions treated as sub-sales of land statutory declaration, if applicable (see Part 4.3);
5. the relevant off-the-plan form; for contracts dated on or after 1 October 2008 SRO Duties Form 4A-E-Off the Plan Sales statutory declaration. For contracts dated before 1 October 2008 complete SRO Duties Form 4-Land & Building Packages statutory declaration or SRO Duties Form 5-Refurbished Lots statutory declaration;
6. a photocopy of the birth certificate for each dependent child;
7. evidence of the value of the property for transfers between related/associated parties (see Part 6);
8. if the transferee is not the purchaser under the contract of sale, the transferee must provide proof of payment of the purchase price: e.g. bank and loan statements, receipts etc.) (see Part 6);
9. the certificate of occupancy, if applicable (see Part 5);
10. a complete copy of the building contract, if applicable (see Part 5);
11. receipts and a statement itemising construction costs not referred to in the building contract if you are an owner builder (see Part 5); and
12. **if you are applying for a refund**; in addition to providing **copies of items 2-10** above, as applicable, 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: The refund must be applied for within 5 years from the date the duty was paid.

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 (“the FHOG”) as well as the First Home Owner exemption/concession, you will receive the FHOG of \$7000, however in relation to the First Home Bonus and the Regional First Home Bonus (if applicable), you must **elect** whether to receive the First Home Owner exemption/concession **or** the First Home Bonus/Regional Bonus (if applicable). 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 10C of this form.

For further information on the FHOG, the First Home/Regional Bonuses and to determine whether the First home owner exemption/concession or the First Home Bonus is more beneficial, refer to the SRO website or contact the SRO.

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 for sales where the vendor and the purchaser are associated or related persons, the following must be produced with this form:

- (a) proof of payment of the purchase price e.g. bank statements, loan agreements and receipts (Part 6.1);
- (b) evidence of market value of the property (Part 6.2):
 - (i) a letter of appraisal from a licensed real estate agent and copy of Rate Notice; **or**
 - (ii) a valuation by a certified practising 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**
 - (iii) in circumstances where a letter of appraisal or sworn valuation could not be obtained, complete SRO Duties form-3 (Real property value statutory declaration). This form requires an explanation of the steps taken to obtain either a letter of appraisal or a valuation, and
- (c) 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, State Revenue Office, 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**

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