



Office of State Revenue  
NSW TREASURY

ISO 9001-Quality Certified

ABN: 77 456 270 638

## First Home Plus –

ODA 012 – 04/07

# Application for Exemption or Concession from Duty

### Note:

- Use this form for agreements or transfers **on or after 1 May 2007**.
- This form must be completed by **all** eligible purchasers.
- Applicants claiming an exemption or concession from duty may be required, at a later date, to provide evidence to substantiate the exemption or concession claim. **You may be liable to a substantial penalty or prosecution if your application for exemption/concession is false.**  
**If your application is approved and you are subsequently found to be ineligible, you will be required to pay any duty payable on the purchase.**
- Read the First Home Benefits factsheet at [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au) before completing this form. Forms and factsheets are also available from all branches of the Office of State Revenue or your legal representative.
- 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 submitted by the additional or substituted purchaser.
- The first two pages of this form are for your information only. Please detach these pages before submitting your application.

### To apply

- The completed application form and relevant documents must be submitted at the time of assessment.
- Where the assessment is being processed online via an Electronic Duties Return (EDR) client, the completed application form and relevant documents must be retained on file for audit purposes.

The relevant documents are the agreement for sale, transfer and mortgage (if any).

#### PRIVACY STATEMENT

The Office of State Revenue (OSR) will use the information provided in this form to determine your eligibility for exemption or concession from duty under the First Home Plus scheme. OSR may match the information you provide against data held by other government and commercial organisations to confirm your identity and verify the information provided.

The information may be disclosed to third parties with your consent or as required or permitted by law. You may review and update personal information held by OSR by contacting the Office.

### Contact details

Phone: 1300 130 624\* (Monday - Friday 8.30 am – 5.00 pm)

Website: [www.osr.nsw.gov.au](http://www.osr.nsw.gov.au)

Email: [first.home.benefits@osr.nsw.gov.au](mailto:first.home.benefits@osr.nsw.gov.au)

<b>OFFICES</b>	(Monday to Friday, 8.30 am – 4.30 pm)		
<b>Parramatta</b>	Lang Centre, cnr Hunter & Marsden Streets		
	GPO Box 4042 Sydney NSW 2001	DX 456 Sydney	Fax (02) 9689 8280
<b>Sydney</b>	Level 3, 55 Hunter Street (not a postal address - counter services only)		
<b>Newcastle</b>	Level 2, 97 Scott Street		
	PO Box 511, Newcastle NSW 2300	DX 7860 Newcastle	Fax (02) 4925 5300
<b>Wollongong</b>	Level 6, 90 Crown Street		
	PO Box 666, Wollongong NSW 2520	DX 5245 Wollongong	Fax (02) 4253 1066

\* Interstate clients should call (02) 9689 6200

Help in community languages is available.

## Eligibility criteria

To be eligible for First Home Plus:

- The agreement or transfer must be for the whole of the property.
- All **eligible purchasers** must be natural persons (ie not a company or trust) at least 18 years of age.
- At least one **eligible purchaser** must be an Australian citizen or permanent resident.
- At least one **eligible purchaser** must satisfy the *residence requirement* and provide supporting evidence.
- The **eligible purchasers** must together be acquiring 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 persons who are not eligible purchasers.

## 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.

## Residence requirement

- The home must be occupied by 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**.

**Note:** An applicant who fails to meet the residence requirement must notify OSR within 14 days from the date the residence requirement is not met. The applicant may be required to pay the duty together with interest and penalties.

## Definitions

Australian citizen	– An Australian citizen as defined in the Commonwealth <i>Australian Citizens Act 1948</i>
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
Permanent resident	– The holder of a permanent visa within the meaning of section 30 of the Commonwealth <i>Migration Act 1958</i> , or A new Zealand citizen who holds a special category visa within the meaning of section 32 of the Commonwealth <i>Migration Act 1958</i>
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 with whom the applicant is cohabiting on a genuine domestic basis or in a de facto relationship (including a same sex relationship) as defined in the <i>Property (Relationships) Act 1984</i> Note: There is no minimum period of cohabitation needed to establish a de facto relationship under the <i>Property (Relationships) Act 1984</i>
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



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## Application for Exemption or Concession from Duty

Note: Print clearly in the boxed spaces and tick the appropriate box

Office use only

Application ID

### Lodging details

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

### Transaction details

Agreement for sale or transfer dated			/	/
Property title reference				
Street address				
Suburb	State	Postcode		
<input type="checkbox"/> Private dwelling	<input type="checkbox"/> Vacant land			
Dutiable value \$		Mortgage amount \$		
Vendor's name(s)				

### Purchaser details

A purchaser who is the spouse of an eligible purchaser must also be 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 purchasers' interest (subtotal)		%
		100.00 %

#### Note:

- If the other purchasers' interests total not more than 5 per cent, the eligible purchasers are entitled to the full First Home Plus exemption or concession.
- If the other purchasers' interests total more than 5 per cent but not more than 50 per cent, the concession is reduced in proportion to the interest acquired by the persons who are not eligible purchasers.
- If the other purchasers' interests total more than 50 per cent, the application is not eligible under First Home Plus

## A Declaration by eligible purchaser one (to be completed in all cases)

This declaration must be completed by one of the eligible purchasers who will satisfy the residency requirement.

I, (Given names)	(Family name)	
of (Current address)		
Suburb	State	Postcode
Phone ( )	Mobile	

do solemnly and sincerely declare as follows:

- 1 My date of birth is
- 2 I am:  married  
 in a de facto relationship  
 single
- 3 I have:  not used a name other than the name declared above  
 used other names, being:   
(list other names, including maiden name)
- 4 At the date of the agreement for sale I was:  an Australian citizen  
 a permanent resident
- 5  I have not at any time owned residential property in Australia either solely or with someone else  
 I have previously owned a residential property solely as trustee or executor
- 6  I have not previously received an exemption or concession under First Home Plus
- 7  I have applied or will apply for a First Home Owner Grant in respect of this property  
 I will not apply for a First Home Owner Grant in respect of this property
- 8  I will occupy the property as my principal place of residence for a continuous period of 6 months commencing within 12 months after completion of the agreement for sale or transfer  
 The property is vacant land that I intend to use as the site of a home to be occupied as my principal place of residence
- 9  I undertake to notify OSR if I fail to meet the residence requirement

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

Signature of purchaser one		
Declared at (place)		
on the (Day)	(Month)	(Year) 20
before me (signature)		

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

If there are more than two eligible purchasers, separate declarations **must** be completed and attached to this form when lodging.

## Declaration by eligible purchaser two

I, (Given names)	(Family name)	
of (Current address)		
Suburb	State	Postcode
Phone ( )	Mobile	

do solemnly and sincerely declare as follows:

- 1 My date of birth is
- 2 I am:
  - married
  - in a de facto relationship
  - single
- 3 I have:
  - not used a name other than the name declared above
  - used other names, being:
 

(list other names, including maiden name)
- 4 At the date of the agreement for sale I was:
  - an Australian citizen
  - a permanent resident
- 5  I have not at any time owned residential property in Australia either solely or with someone else
- I have previously owned a residential property solely as trustee or executor
- 6  I have not previously received an exemption or concession under First Home Plus
- 7  I have applied or will apply for a First Home Owner Grant in respect of this property
- I will not apply for a First Home Owner Grant in respect of this property

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

Signature of purchaser two		
Declared at (Place)		
on the (Day)	(Month)	(Year) 20
before me (signature)		

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

If there are more than two eligible purchasers, separate declarations **must** be completed and attached to this form when lodging.

**B Declaration by spouse of eligible purchaser one** (to be completed **only** if the spouse is not a purchaser)

I, (Given names)	(Family name)	
of (Current address)		
Suburb	State	Postcode
Phone ( )	Mobile	

do solemnly and sincerely declare as follows:

- 1 I am the spouse of
- 2 My date of birth is
- 3 I have:  not used a name other than the name declared above  
 used other names:
- 4  I have not at any time owned residential property in Australia either solely or with someone else  
 I have previously owned a residential property solely as trustee or executor
- 5  I have not previously received an exemption or concession under First Home Plus
- 6  I acknowledge that I may be liable for substantial penalties for making a false or misleading statement in or in connection with this application

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

Signature of declarant
Declared at (place)
on the (Day) (Month) (Year) 20
before me (signature)

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

**Declaration by spouse of eligible purchaser two** (to be completed **only** if the spouse is not a purchaser)

I, (Given name(s))	(Family name)	
of (Current address)		
Suburb	State	Postcode
Phone ( )	Mobile	

do solemnly and sincerely declare as follows:

- 1 I am the spouse of
- 2 My date of birth is
- 3 I have:  not used a name other than the name declared above  
 used other names:
- 4  I have not at any time owned residential property in Australia either solely or with someone else  
 I have previously owned a residential property solely as trustee or executor
- 5  I have not previously received an exemption or concession under First Home Plus
- 6  I acknowledge that I may be liable for substantial penalties for making a false or misleading statement in or in connection with this application

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

Signature of declarant
Declared at (place)
on the (Day) (Month) (Year) 20
before me (signature)

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