

Application Form and Lodgement Guide

Note:

- This form applies to agreements or transfers executed **between 1 January 2012 and 30 June 2017**.
- For agreements or transfers executed on or after 1 July 2017 go to the First Home Buyers Assistance Scheme Application Form and Lodgement Guide.
- 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—New Home 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 Identity (POI) documentation at the time of lodgement. See page 3.
- 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 3 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 139 814* (8.30 am – 5.00 pm, Monday to Friday)
Website: www.osr.nsw.gov.au
Email: duties@osr.nsw.gov.au

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

Postal Address

Parramatta

GPO Box 4042, Sydney NSW 2001
DX 456 Sydney

Wollongong

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 the First Home—New Home scheme.

Note: If the spouse of a purchaser has previously owned residential property or previously received an exemption or concession under the First Home—New Home scheme, 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—New Home:

- 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
- 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. Where at least one eligible purchaser was a member of the permanent forces of the Australian Defence Force and **all** eligible purchasers were enrolled on the NSW electoral roll as at the date of the agreement or transfer, the residence requirement does not apply

- 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—New Home 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.

Terms used (cont.)

Permanent forces of the Australian Defence Force

Comprises of members of the Regular Army, the Permanent Navy or the Permanent Air Force. It does not include a member of the Army Reserve, Naval Reserve or Air Force Reserve.

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).

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

Australian Defence Force residence requirement exemption

If you are seeking exemption from the Residence Requirement, provide a certified copy of a document issued by the Australian Defence Force which shows that at least one of the eligible purchasers was a member of the permanent forces of the Australian Defence Force, at the date of the agreement or transfer.

Proof of identity:

Each *eligible purchaser* and their *spouse* must satisfy each POI category. As a minimum, separate documents must be provided for categories 1, 2 and 3 for each person. A category 4 document is only required where the current residential address is not shown in a category 2 or 3 document.

For a complete list of acceptable documents, refer to the First Home Benefits – Proof of Identity Documents information sheet available from our forms page at www.osr.nsw.gov.au

If you are unable to provide a document for a POI category contact OSR to discuss your circumstances.

When lodging your application with your solicitor, conveyancer or in person with OSR you will need to provide certified copies of all required documents.

Note: If the name on any of the documents presented is different to the name of the *eligible purchaser* or *spouse*, evidence of a change of name must be provided, e.g. certified copy of marriage certificate, divorce certificate, change of name certificate, etc.

Privacy statement

Information collected from you on this form is required by the Office of State Revenue (OSR) to determine if you have a liability or entitlement. The information may be provided to third parties with your consent or as required or permitted by law. OSR will correct or update your personal information at your request. Read more about privacy at www.osr.nsw.gov.au

Office of State Revenue: ISO 9001 – Quality Certified | Department of Finance, Services & Innovation

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Application Form

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

Has each eligible purchaser and their spouse never owned residential property in Australia either solely or with someone else? Note: The holder of a leasehold interest by the Commonwealth in ACT residential property is taken to have owned that property.	Yes	No
Will this be the first time each eligible purchaser or their spouse has received an exemption or concession under the First Home—New Home scheme?	Yes	No
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? Note: You do not need to answer this question if at least one of the eligible purchasers was a member of the permanent forces of the Australian Defence Force and all eligible purchasers were enrolled on the NSW electoral roll as at the date of the agreement or transfer.	Yes	No
At the date of the agreement or transfer, was at least one of the eligible purchasers an Australian citizen or permanent resident?	Yes	No
At the date of the agreement or transfer, were all eligible purchasers over the age of 18 years?	Yes	No

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

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)

New home Vacant land

Dutiable value \$ Vendor's name

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

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 purchasers' 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 – New Home exemption or concession. If the first home buyer's spouse has previously owned a home or received a benefit under the First Home – New Home scheme, the first home buyer will not be eligible for benefits regardless of whether the spouse is also a purchaser.

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	Mr	Mrs	Miss	Ms	Dr	Mr	Mrs	Miss	Ms	Dr
Middle name(s)	<input type="text"/>					<input type="text"/>				
First name	<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?	Yes <input type="checkbox"/> list name(s) below					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"/>
Place of birth	State/Territory					State/Territory				
	Country					Country				
Daytime phone number	()					()				
Email address	<input type="text"/>					<input type="text"/>				
Current residential address	Street no.					Street no.				
	Street name					Street name				
	Suburb/town					Suburb/town				
	State Postcode					State Postcode				
Address for service or notices (if different from above)	Street no.									
	Street name									
	Suburb/town									
	State Postcode									

Note: Please select preferred contact address: Email Current residential

If you are a member of the permanent forces of the Australian Defence Force, select which branch you serve(d)

Regular Army
Permanent Navy
Permanent Air Force

Regular Army
Permanent Navy
Permanent Air Force

Do you have a *spouse*? Yes No

Yes No

Note: A spouse includes de facto partners. If your spouse or de facto partner 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	Mr	Mrs	Miss	Ms	Dr	Mr	Mrs	Miss	Ms	Dr
Middle name(s)	<input type="text"/>					<input type="text"/>				
First name	<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?	Yes <input type="checkbox"/> list name(s) below					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"/>
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: Holders of ACT residential leases to the Commonwealth are taken to be owners of that property.
3. I have not previously received an exemption or concession under the First Home—New Home 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.
Or at least one of the eligible purchasers was a member of the permanent forces of the Australian Defence Force and **all** the eligible purchasers were enrolled on the NSW electoral roll as at the date of the agreement or transfer.
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—New Home 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.

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

Declared at
Place

On date (dd/mm/20yy) 2 0

Signature of declarant

in the presence of an authorised witness, who states:

I,
Name of authorised witness

a
Qualification of authorised witness

certify the following matters concerning the making of this statutory declaration by the person who made it (*please cross out any text that does not apply):

1. *I saw the face of the person OR
*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and
2. *I have known the person for at least 12 months OR
*I have not known the person for at least 12 months, but I have confirmed the person's identity using an identification document and the document I relied on was

(Describe identification document relied on)

Signature of authorised witness

Date (dd/mm/20yy) 2 0

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.
3. I have not previously received an exemption or concession under the First Home—New Home 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—New Home 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.

Note: Holders of ACT residential leases to the Commonwealth are taken to be owners of that property.

Or at least one of the eligible purchasers was a member of the permanent forces of the Australian Defence Force and **all** the eligible purchasers were enrolled on the NSW electoral roll as at the date of the agreement or transfer.

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

Declared at
Place

On date (dd/mm/20yy) 2 0

Signature of declarant

in the presence of an authorised witness, who states:
I,
Name of authorised witness

a
Qualification of authorised witness

certify the following matters concerning the making of this statutory declaration by the person who made it (*please cross out any text that does not apply):

1. *I saw the face of the person OR
*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and
2. *I have known the person for at least 12 months OR
*I have not known the person for at least 12 months, but I have confirmed the person's identity using an identification document and the document I relied on was

(Describe identification document relied on)

Signature of authorised witness

Date (dd/mm/20yy) 2 0

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: Holders of ACT residential leases to the Commonwealth are taken to be owners of that property.
3. I have not previously received an exemption or concession under the First Home—New Home 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.

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

Declared at

On date (dd/mm/20yy)

Signature of declarant

in the presence of an authorised witness, who states:

I,

a

certify the following matters concerning the making of this statutory declaration by the person who made it (*please cross out any text that does not apply):

1. *I saw the face of the person OR
*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and
2. *I have known the person for at least 12 months OR
*I have not known the person for at least 12 months, but I have confirmed the person's identity using an identification document and the document I relied on was

Signature of authorised witness

Date (dd/mm/20yy)

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: Holders of ACT residential leases to the Commonwealth are taken to be owners of that property.
3. I have not previously received an exemption or concession under the First Home—New Home 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.

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

Declared at

On date (dd/mm/20yy)

Signature of declarant

in the presence of an authorised witness, who states:

I,

a

certify the following matters concerning the making of this statutory declaration by the person who made it (*please cross out any text that does not apply):

1. *I saw the face of the person OR
*I did not see the face of the person because the person was wearing a face covering, but I am satisfied that the person had a special justification for not removing the covering, and
2. *I have known the person for at least 12 months OR
*I have not known the person for at least 12 months, but I have confirmed the person's identity using an identification document and the document I relied on was

Signature of authorised witness

Date (dd/mm/20yy)

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—New Home 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 residence 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	_____ /	_____
Category 2 Type of document submitted	_____ /	_____
Category 3 Type of document submitted	_____ /	_____
Category 4 Type of document submitted	_____ /	_____
<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. 		

Applicant to cross if attached

	Eligible purchaser 2	Spouse 2
Category 1 Type of document submitted	_____ /	_____
Category 2 Type of document submitted	_____ /	_____
Category 3 Type of document submitted	_____ /	_____
Category 4 Type of document submitted	_____ /	_____
<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. 		

Applicant to cross if attached