

# First Home Owner Grant (FHOG) and Principal Place of Residence Rebate (PPRR) Vendor (Individual) Declaration of New Home

Please read the following terms and conditions carefully and contact the Territory Revenue Office (TRO) on 1300 305 353 if you have any queries.

For more detailed information visit the TRO website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)

## Terms and Conditions

Under the First Home Owner Grant (FHOG) Scheme, a \$25 000 grant is payable to **first home owners** who purchase a new home.

The Principal Place of Residence Rebate (PPRR) provides a reduction of up to \$7000 on the stamp duty payable by **non-first home owners** on the purchase of a new home or land on which a new home is to be built.

For contracts entered into on or after 4 December 2012, applicants for both schemes are required to lodge with their application, a properly completed declaration from the vendor confirming that the home is a new home. Failure to do so will cause delays in processing their application and may result in it being rejected.

One of the attached declarations must be used for this purpose. The first declaration is to be used for the sale of new homes and the second is for the sale of new homes that are substantially renovated homes.

A **new home** is a residence that has never been previously sold or occupied as a residence, including occupation by the builder, a tenant or other occupant.

A substantially renovated home may be considered a new home. A home is a substantially renovated home if:

- a) the sale is a taxable supply of new residential premises within the meaning of section 40-75(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth; and
- b) the home has not been previously occupied or sold as a place of residence since the renovation.

'Substantial renovations' of a building are defined as renovations that affect the building as a whole, and in which all, or substantially all, of a building is removed or replaced. The renovations may, but need not, involve the removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

Merely renovating part of a house, such as the bathroom and kitchen, is not sufficient to constitute 'substantial renovations' even if it involves structural changes as it does not affect the building as a whole. For further information refer to Commissioners Guideline [CG-HI-011: What is a new home?](#)

## TERRITORY REVENUE OFFICE

GPO Box 1974 Darwin NT 0801 ph: 1300 305 353 fax: (08) 8999 5577  
[www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)

**OATHS, AFFIDAVITS AND DECLARATIONS ACT (NT)**  
**STATUTORY DECLARATION**

I (insert name of person making the declaration) \_\_\_\_\_ Of (insert address of person making the declaration)  
\_\_\_\_\_ do solemnly and sincerely declare, as follows:

1. I am (delete as appropriate) the owner and vendor/ one of the owners and vendors of the new residential premises located at (insert property location) \_\_\_\_\_ in the Northern Territory of Australia.
2. That under a written agreement dated (insert date) \_\_\_\_\_, I agree to sell the residence to (insert name of buyer) \_\_\_\_\_ (the Buyer).
3. The written agreement referred to in paragraph 2 above:
  - a) does not replace a contract made before 4 December 2012, to purchase the same or a substantially similar home or unit;
  - b) did not arise from an option granted to the Buyer before 4 December 2012; and
  - c) did not arise from an option granted to me before 4 December 2012, under which I required the Buyer to enter into that agreement.
4. This is the first time the residence has, or will have, been sold.
5. The residence has never been previously occupied as a residence, including occupation by the builder, a tenant or other occupant.

This declaration is true and I know it is an offence to make a declaration knowing it is false in a material particular.

Declared at (location) \_\_\_\_\_ on the \_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_.

\_\_\_\_\_  
Signature of person making the declaration

Before me (print name of witness) \_\_\_\_\_

\_\_\_\_\_  
Signature of witness who has attained the age of 18 years

\_\_\_\_\_  
Contact address or telephone number of witness

**NOTE: Section 119 of the Criminal Code makes it a crime punishable by a penalty of up to three (3) years imprisonment for any person who makes a statutory declaration provided for in the *Oaths, Affidavits and Declarations Act* that is to his or her knowledge false in any material particular.**

**OATHS, AFFIDAVITS AND DECLARATIONS ACT (NT)**  
**STATUTORY DECLARATION**

I (insert name of person making the declaration) \_\_\_\_\_ Of (insert address of person making the declaration) \_\_\_\_\_ do solemnly and sincerely declare, as follows:

1. I am (delete as appropriate) the owner and vendor/ one of the owners and vendors of the new residential premises located at (insert property location) \_\_\_\_\_ in the Northern Territory of Australia.
2. That under a written agreement dated (insert date) \_\_\_\_\_, I agree to sell the residence to (insert name of buyer) \_\_\_\_\_ (the Buyer).
3. The written agreement referred to in paragraph 2 above:
  - a) does not replace a contract made before 4 December 2012, to purchase the same or a substantially similar home or unit;
  - b) did not arise from an option granted to the Buyer before 4 December 2012; and
  - c) did not arise from an option granted to me before 4 December 2012, under which I required the Buyer to enter into that agreement.
4. The sale of this residence is a taxable supply of new residential premises within the meaning of section 40-75(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth.
5. The residence has never been occupied as a residence, including occupation by the builder, a tenant or other occupant, since being renovated.

This declaration is true and I know it is an offence to make a declaration knowing it is false in a material particular.

Declared at (location) \_\_\_\_\_ on the \_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_.

\_\_\_\_\_  
Signature of person making the declaration

Before me (print name of witness) \_\_\_\_\_

\_\_\_\_\_  
Signature of witness who has attained the age of 18 years

\_\_\_\_\_  
Contact address or telephone number of witness

**NOTE: Section 119 of the Criminal Code makes it a crime punishable by a penalty of up to three (3) years imprisonment for any person who makes a statutory declaration provided for in the *Oaths, Affidavits and Declarations Act* that is to his or her knowledge false in any material particular.**