

# Stamp Duty

## First Home Owner Discount (FHOD)

### Guide to the application

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### 1. Introduction

The guide to the application (the guide) explains the eligibility criteria for the stamp duty First Home Owner Discount (FHOD), the lodgement requirements for applications and [applicant](#) obligations. Please read it carefully before completing the application form. The Guide is for your ongoing reference and should not be lodged with your application.

Reference is made in the guide to Commissioner's Guidelines, which have been issued to provide further clarification on the eligibility criteria and related matters. Commissioner's Guidelines can be accessed from the [Territory Revenue Office \(TRO\) website](#).

### 2. Purpose of the FHOD

The FHOD is available to all eligible first home buyers who entered into a contract to purchase an [established home](#) between 24 May 2016 and 6 May 2019, provided they satisfied all eligibility criteria.

The FHOD was first introduced on 24 May 2016, to provide eligible first home buyers of [established homes](#) with a reduction of 50 per cent of the stamp duty otherwise payable, up to a maximum discount of \$10 000.

From 1 September 2016, the FHOD increased from \$10 000 to \$23 928.60 for [established homes](#) valued at \$650 000 or less. This equates to a full stamp duty concession on the initial \$500 000 value of the home.

For [established homes](#) valued at more than \$650 000, the \$10 000 FHOD continued to be available to eligible first home buyers who entered into a contract on or before 31 December 2016.

First home buyers that built or acquired a new [home](#) between 24 May 2016 and 6 May 2019 are not entitled to the FHOD, however may be eligible for the First Home Owners Grant (FHOG). Persons who are not entitled to the FHOD or FHOG may be eligible for the stamp duty Senior, Pensioner and Carer Concession (SPCC). For further details on the FHOG and SPCC, refer to the [TRO website](#) under Homeowner Incentives.

### 3. Key Terms

#### **Applicant**

A person (or persons) acquiring a property to which the application relates.

#### **Approved Agent**

A conveyancer or solicitor who has been approved by TRO to self-assess stamp duty on [conveyances](#) of property.

#### **Commissioner**

The Commissioner of Territory Revenue.

#### **Conveyance**

[Conveyance](#) includes a:

- contract for the purchase of a property
- transfer of a property whether by way of sale or gift
- transfer and a grant of a lease from the Territory that is convertible to an estate in fee simple

- and transfer, grant, sublease or lease from the Commonwealth or Territory, or under section 19 or 19A of the *Aboriginal Land Rights (Northern Territory) Act 1976 (Cth)* for a term of 15 years or more.

### De facto partner

Persons, including same sex partners, who are not married to each other but are in a marriage-like relationship. For further information on the meaning of a 'de facto relationship' and factors considered in determining one, refer to Commissioner's Guideline CG-HI-004.

### Dutiable value

The greater of the consideration (including any GST payable) for the acquisition or the [unencumbered value](#) of the property at the date of the [conveyance](#).

### Established home

A [home](#) that has previously been sold or occupied as a place of residence.

### FHOD threshold

For transactions entered into between 24 May 2016 and 31 August 2016 no FHOD threshold applies.

For transactions entered into from 1 September 2016 the FHOD threshold is \$650 000.

**Note:** For transactions entered into between 1 September 2016 and 31 December 2016, applicants may still be eligible for the FHOD of up to \$10 000, if the dutiable value of the home exceeds the FHOD threshold.

### Home

A building that is affixed to land where that building may lawfully be used as a place of residence and the [Commissioner](#) is satisfied that it is a suitable building for use as a place of residence. It can include a transportable [home](#) that is permanently affixed to land and a unit in a unit complex.

If the building is within a Building Control Area under the *Building Act*, it must have the requisite approvals to be lawfully occupied as a place of residence. This is generally represented by an occupancy permit. If outside the Building Control Area, the building must have the structural integrity, essential facilities and services for use as a place of residence.

For further information on whether a building qualifies as a [home](#), refer to Commissioner's Guideline CG-HI-006.

### Permanent resident

A person who holds a permanent residency visa under section 30 of the *Migration Act 1958 (Cth)* or a New Zealand citizen who holds a special category visa under section 32 of that Act.

### Possession

When the [applicant](#) obtains the right to occupy the property. If the property is acquired with vacant [possession](#) (that is, without an existing lease), it is the [settlement date](#). If the property is acquired with an existing lease, it is the date the lease expires or is terminated.

### Principal place of residence

The [home](#) in which the [applicant](#) primarily resides. The most important characteristic of a [principal place of residence](#) is that the residence must be occupied on an ongoing or permanent basis as the [applicant's](#) settled or usual place of abode. It does not include a residence where

occupation is transient, temporary or of a passing nature, or if the occupation is for some other purpose (such as renovating the residence for sale).

For further information on the meaning of 'occupy' and [principal place of residence](#) refer to Commissioner's Guideline CG-HI-005.

### Related

For the purpose of the FHOD, a person is related to another party when:

- one is the [spouse](#) or [de facto](#) partner of the other
- they are related by blood, marriage or adoption
- one is a shareholder or director of the other party
- one is a beneficiary of a trust for which the other party is trustee
- they are trustees of trusts which have common beneficiaries
- they are partners in a partnership
- they are participants in the same joint venture
- they are co-owners of property, whether held as joint tenants or tenants in common
- they have a prior business relationship
- or the transaction is not otherwise at arm's length. A transaction is generally considered to be at arm's length when it is between independent and unrelated persons, conducted on an equal footing in which each acts in his or her self-interest.

### Relevant interest

Refers to the means by which a person has held or holds an interest in a [residential property](#). The most common interest is a freehold interest (such as where ownership of the land is registered in that person's name). It also includes other interests, such as an interest of a lessee or sublessee under a long term lease granted by a State, Territory or Commonwealth, or under certain legislation relating to Indigenous land.

An equitable interest in land (such as trust interest) is not a [relevant interest](#) unless it is the interest of a person under a legal disability for whom a guardian holds the interest.

### Residential property

Land on which there is a building that can be lawfully occupied as a place of residence and is suitable for use as a place of residence. It includes buildings on non-residential land such as farming property.

### Settlement date

The date the [conveyance](#) is completed.

### Spouse

Two persons validly married to each other and, in the case of Aboriginal or Torres Strait Islander persons, are married to each other according to the customs and traditions of the particular community of Aboriginal or Torres Strait Islander persons with which either party to the marriage identifies.

## Unencumbered value

The full value of the property in the open market, free from encumbrances such as a mortgage and including any GST payable on the supply of the property.

## 4. Amount of the FHOD

For transactions entered into between 24 May 2016 and 31 August 2016, the FHOD reduces the stamp duty otherwise payable on the conveyance by 50 per cent, up to a maximum discount of \$10 000.

The following table provides examples of the FHOD applied to various property values.

Dutiable value	Normal duty payable	FHOD	Duty payable after FHOD
\$300 000	\$10 414.25	\$5207.15	\$5207.10
\$400 000	\$16 514.30	\$8257.15	\$8257.15
\$450 000	\$20 057.15	\$10 000.00	\$10 057.15
\$500 000	\$23 928.60	\$10 000.00	\$13 928.60
\$600 000	\$29 700.00	\$10 000.00	\$19 700.00

For transactions entered into from 1 September 2016, the FHOD reduces the stamp duty otherwise payable on the conveyance by up to \$23 928.60 where the dutiable value of the home does not exceed the FHOD threshold. If the dutiable value exceeds the FHOD threshold, the amount of the FHOD is \$10 000 for transactions entered into on or before 31 December 2016.

Dutiable value	Normal duty payable	FHOD	Duty payable after FHOD
\$400 000	\$16 514.30	\$16 514.30	\$0.00
\$450 000	\$20 057.15	\$20 057.15	\$0.00
\$500 000	\$23 928.60	\$23 928.60	\$0.00
\$650 000	\$32 175.00	\$23 928.60	\$8 246.40
\$700 000	\$34 650.00	\$10 000.00	\$24 650.00

Calculators to assist in determining the stamp duty payable are provided on the TRO website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

## 5. Eligibility criteria

Persons are eligible for the FHOD if they satisfy the following criteria.

- **Criterion 1 – Natural persons**

All applicants must be natural persons, that is, not a company.

- **Criterion 2 – Minimum age**

At the date of the conveyance, at least one applicant must be 18 years of age or more.

**Applicants** may be exempted from this requirement if the **Commissioner** is satisfied that they are genuinely acquiring the property for their own benefit. For further details refer to Commissioner's Guideline CG-HI-003.

- **Criterion 3 – Australian citizenship or permanent residency**

At the date the application is made, at least one **applicant** must be an Australian citizen or **permanent resident**.

If persons become Australian citizens or **permanent residents** after the date of the **conveyance**, they may still be eligible for the FHOD provided that their citizenship/residency is effective before the period for commencement of occupation expires.

However **applicants** will need to pay the full stamp duty to allow settlement to proceed and claim a refund when they have obtained citizenship or permanent residency.

- **Criterion 4 – No other concession**

The **applicant** must not have been paid, are not entitled to, and will not become entitled to, a FHOG, SPCC or PPRR or other grant, discount, concession or rebate on the purchase of a **home**.

- **Criterion 5 – First home in Australia**

**Applicants** and their **spouses/de facto partners** must not hold or have ever held a **relevant interest** in **residential property** in Australia. This applies even if the **spouse/de facto partners** are not party to the **conveyance** to which the application relates.

- **Criterion 6 – Acquiring whole property**

The **applicants** must be acquiring the whole beneficial interest in the land.

- **Criterion 7 – Acquiring property in own right**

**Applicants** must be acquiring the property in their own right, not in any other capacity such as an agent or trustee.

An exemption applies to a guardian acquiring a property for a person with a legal disability. In these circumstances, the guardian may apply for the FHOD on behalf of that person. A copy of the guardian's lawful appointment must be provided with the application form.

- **Criterion 8 – Occupancy requirements**

At least one **applicant** must occupy the **home** as his or her **principal place of residence** for a continuous period of at least six months commencing within 12 months after taking **possession** of the **home**, which must occur within 12 months after the **settlement date**.

- **Criterion 9 – Transaction date**

The **applicants** must have entered into a contract to acquire an **established home** between 24 May 2016 and 6 May 2019.

- **Criterion 10 – No prior transaction**

**Applicants** are NOT eligible to claim the \$10 000 FHOD if:

- the contract (the subject of this application) replaces a contract made, either by the **applicant** or a person **related** to the **applicant** before 24 May 2016 to purchase the same or a substantially similar **home**

- the purchaser had an option to purchase the [home](#) (or a substantially similar [home](#)) granted before 24 May 2016
- or the vendor had an option to require the purchaser to purchase the [home](#) (or a substantially similar [home](#)) that was granted before 24 May 2016.

[Applicants](#) are NOT eligible to claim the increased FHOD (set out at section 4 of the guide, Amount of the FHOD) for contracts entered into on or after 1 September 2016 if:

- The dutiable value of the home exceeds the [FHOD threshold](#)
- the contract (the subject of this application) replaces a contract made, either by the [applicant](#) or a person [related](#) to the [applicant](#) before 1 September 2016 to purchase the same or a substantially similar [home](#)
- the purchaser had an option to purchase the [home](#) (or a substantially similar [home](#)) granted before 1 September 2016
- or the vendor had an option to require the purchaser to purchase the [home](#) (or a substantially similar [home](#)) that was granted before 1 September 2016.

## 6. Discretion to vary the occupancy requirements

In special circumstances, the occupancy requirements may be varied by the [Commissioner](#) as follows:

- all [applicants](#) may be exempted from the occupancy requirements
- the period for commencing occupation of the [home](#) or for taking [possession](#) of the [home](#) after the [settlement date](#) may be extended
- and the six-month period for continuous occupation of the [home](#) may be reduced.

For further information refer to Commissioner's Guideline CG-HI-003.

## 7. Failure to comply with the occupancy requirements

Persons who have received the FHOD must notify TRO in writing within 30 days after it first becomes apparent none of the [applicants](#) will be able to comply with the occupancy requirements. Failure to do so is an offence for which a maximum penalty of 50 penalty units may apply (current penalty unit values are available from [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)).

Where all of the persons fail to comply with the occupancy requirements, or are not otherwise eligible for the FHOD, stamp duty is reassessed as if they were not eligible for the FHOD. Interest and penalty tax may be included in the reassessment if the parties did not notify TRO within the required period or if their non-compliance is identified through the TRO compliance program.

## 8. Procedure for applying for FHOD

To obtain the FHOD at the time the stamp duty is assessed, the application with supporting evidence must be provided when the [conveyance](#) is lodged with TRO or an [approved agent](#) for assessment of stamp duty.

To obtain the FHOD after stamp duty has been assessed and paid, please refer to section 10 of this guide, Refunds.

## 9. Supporting evidence

All documentation provided in support of applications must be either an original or a legible photocopy. All original documents will be returned by post and the TRO will not accept liability for any loss or damage incurred during transit.

**Note:** To apply for the FHOD after stamp duty has been assessed and paid, the original document evidencing the [conveyance](#) (usually the contract of sale) must be re-lodged with the application.

The following documentation must be submitted with the application.

### 1. Proof of age, identity and Australian citizenship or permanent residency

Each [applicant](#) and his or her [spouse/de facto partner](#) must provide proof of identity.

The proof must also demonstrate that at least one [applicant](#) is 18 years of age or more at the date of the [conveyance](#) and at least one [applicant](#) is an Australian citizen or [permanent resident](#). The proof may take the form of the following documents.

Australian citizenship or permanent residency	If an Australian citizen	<ul style="list-style-type: none"> <li>– Australian birth certificate issued by Registry of Births, Deaths and Marriages</li> <li>– or citizenship certificate</li> <li>– or current Australian passport</li> </ul>
	If a New Zealand citizen	<ul style="list-style-type: none"> <li>– Current passport</li> </ul>
	If a citizen of another country	<ul style="list-style-type: none"> <li>– Current passport</li> <li>– and permanent residency certificate or permanent residency visa</li> </ul>
Photographic evidence (if not included in documents provided above)	Current identification card issued by an Australian, state or territory government agency or authority, such as:	<ul style="list-style-type: none"> <li>– Australian driver's licence, or passport or firearms licence that also displays the <a href="#">applicant's</a> signature</li> </ul>

**Note:** Proof of change of name is required if the name on any documents presented is different to the names of the [applicants](#) or their [spouses/de facto partners](#) declared in sections 2 and 6 of the application form (such as marriage certificate, change of name certificate or deed poll).

### 2. Declaration by a non-applicant [spouse/de facto partner](#)

Where an [applicant's spouse](#) or [de facto partner](#) is not a party to the [conveyance](#), he or she must make a declaration at section 6 of the application form confirming that he or she has not previously held an interest in [residential property](#) in Australia.

### 3. Separated spouses

Despite separation, persons in a valid marriage remain [spouses](#) until the marriage is formally dissolved. In these circumstances, the [applicant's spouse](#) must make a declaration (under item 2 of the supporting evidence).



The **Commissioner** may, on written application, treat the parties as if they were not married if satisfied that they have separated and will not resume cohabitation. **Applicants** seeking the exercise of this discretion must provide a statutory declaration confirming the following information when lodging their FHOD application:

- the full name of the **spouse**
- the **spouse's** date of birth
- the date they were married
- the date they separated
- the **spouse's** current address (if known)
- and a statement to the effect that they do not live together and have no intention of resuming cohabitation.

For further information refer to Commissioner's Guideline CG-HI-008.

### 10. Refunds

Where the full stamp duty has been paid, eligible **applicants** may obtain a refund by lodging the FHOD application form with TRO together with the original stamped **conveyance** and relevant supporting evidence. If the original stamped **conveyance** cannot be located, contact TRO for further instructions.

### 11. Compliance investigations

TRO conducts regular inquiries to confirm whether **applicants** have satisfied the FHOD eligibility criteria and occupancy requirements.

Interest, penalty tax and possible prosecution action may apply if these inquiries demonstrate an **applicant** has made a false application or has not complied with the occupancy requirements.

### 12. Other home incentive schemes

The Territory Government has a number of schemes to assist **home** ownership. For further information refer to the TRO website [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

### 13. Contact details

For further information contact the Territory Revenue Office:

Level 14, Charles Darwin Centre

19 The Mall, Darwin

GPO Box 154

DARWIN NT 0801

Phone: 1300 305 353

Website: [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)

Email: [ntrevenue@nt.gov.au](mailto:ntrevenue@nt.gov.au)

**Note:** This guide is for reference only and should not be lodged with the application form. Complete and submit the application form and retain the application guide.

## Stamp Duty

### First Home Owner Discount (FHOD)

#### Application Form

**Note:** This application must be used for eligible transactions entered into between 24 May 2016 and 6 May 2019. Refer to the guide for further information.

- This application will only be accepted when completed fully in black or blue ink and all supporting evidence is provided.
- Before completing the application, read the guide, including the key terms at section 3, to ensure you satisfy the criteria and are aware of your obligations. Key terms are highlighted throughout the document. If you are unsure about any aspect, contact TRO for clarification.
- Significant penalties apply for making false statements.

#### Section 1 Eligibility criteria

**Note:** Eligibility for the FHOD is determined at the date of the [conveyance](#) except for Australian citizenship or permanent residency, which is determined at the date the application is made.

Eligibility criteria		
1. Are all <a href="#">applicants</a> natural persons (that is, not a company)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2. Is at least one <a href="#">applicant</a> 18 years of age or more?  Note: A person may be exempted from the minimum age requirement. For more information, refer to section 5 of the Guide.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3. Is at least <a href="#">one applicant</a> an Australian <a href="#">citizen</a> or <a href="#">permanent resident</a> of Australia?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4. Have the <a href="#">applicants</a> been paid, applied for, or are they/will they become entitled to a First Home Owner Grant; Senior, Pensioner and Carer Concession; <a href="#">Principal Place of Residence</a> Rebate or any other grant, discount, concession or rebate on the purchase of a <a href="#">home</a> ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5. Has any <a href="#">applicant</a> or their <a href="#">spouse/de facto partner</a> ever held a <a href="#">relevant interest</a> in <a href="#">residential property</a> in Australia?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6. Are the <a href="#">applicants</a> acquiring the whole of the property?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Eligibility criteria		
<p>7. Are all <b>applicants</b> acquiring the property in their own right, not as an agent, trustee or in any other capacity?</p> <p>Note: A guardian acquiring a property on behalf of a person with a legal disability is able to apply for the FHOD on behalf of that person (see section 5 of the guide).</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>8. Will at least one of the <b>applicants</b> be occupying the <b>home</b> as their <b>principal place of residence</b> for a continuous period of at least six months commencing within 12 months after taking <b>possession</b> of the <b>home</b> which will occur within 12 months after the <b>settlement date</b>?</p> <p>Note: If you are unsure when occupation must commence, refer to section 5 of the guide or contact TRO. The <b>Commissioner</b> has the discretion to vary the occupancy requirements (refer to section 6 in the guide)</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>9. Have the <b>applicants</b> entered into a contract to acquire an <b>established home</b> between 24 May 2016 and 6 May 2019?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>10. In the case of contracts referred to in eligibility criteria 9;</p> <p>a. does the contract replace another contract executed before 24 May 2016, either by the current <b>applicants</b> or persons <b>related</b> to the current <b>applicants</b>, to purchase or build the same or a substantially similar <b>home</b>; or</p> <p>b. did the contract arise from an option to purchase or sell the <b>home</b> (or a substantially similar <b>home</b>) granted before 24 May 2016?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p>11. For contracts entered into on or after 1 September 2016 for a <b>home</b> with a <b>dutiable value</b> not exceeding the FHOD threshold:</p> <p>a. does the contract replace another contract executed before 1 September 2016, either by the current <b>applicants</b> or persons <b>related</b> to the current <b>applicants</b>, to purchase or build the same or a substantially similar <b>home</b>; or</p> <p>b. did the contract arise from an option to purchase or sell the <b>home</b> (or a substantially similar <b>home</b>) granted before 1 September 2016?</p>	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Determination of eligibility: If all your answers fall within shaded boxes, you may be entitled to receive the FHOD, subject to the decision being made by the **Commissioner**. If you are ineligible for the discount, you may be eligible for the FHOG or SPCC. Refer to the TRO website, [Homeowner Incentives](#) for more information.

## Section 2 Applicant details

**Note:** ALL applicants must complete this section. If there are more than two applicants, complete and attach an additional application form.

### Privacy statement

The information in this form is required to determine whether or not you are eligible for the FHOD. Any information you provide is on a voluntary basis but is needed to process your application. The information may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting TRO.

Applicant 1 (primary contact)	Applicant 2	
Title:	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Dr	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Dr
First name:		
Middle name(s):		
Family name:		
Date of birth: (DD/MM/YYYY)	/ /	/ /
Name on birth certificate (only if different from above):		
If you have ever used any name other than the name(s) declared above, list them here:		
Place of birth State/Territory:		
Country:		
Daytime telephone number:		
Email address:		
Current residential address:		
Street no.:		
Street name:		
Suburb/town:		
State postcode:		
Address for service of notices (if different to residential address):		
Do you have a spouse/de facto partner?:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you have a <a href="#">spouse/de facto</a> partner, will your <a href="#">spouse/de facto</a> partner have an interest in the <a href="#">home</a> to which this application relates?:	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, your <a href="#">spouse/de facto</a> partner must complete the details in <a href="#">Applicant 2</a> .		
If no, your <a href="#">spouse/de facto</a> partner must complete Section 6.		
Indicate the states and/or territories in which you have lived:	<input type="checkbox"/> NSW <input type="checkbox"/> ACT <input type="checkbox"/> VIC	<input type="checkbox"/> NSW <input type="checkbox"/> ACT <input type="checkbox"/> VIC
	<input type="checkbox"/> SA <input type="checkbox"/> WA <input type="checkbox"/> QLD	<input type="checkbox"/> SA <input type="checkbox"/> WA <input type="checkbox"/> QLD
	<input type="checkbox"/> TAS	<input type="checkbox"/> TAS
How many people will have an interest in the property?:		

### Section 3 Transaction details

Property details	
Lot number:	
Unit/street number:	
Street name:	
Suburb/town:	
State:	Northern Territory
Postcode:	
Volume Folio:	
Has this property been previously sold or occupied as a place of residence?:	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the property acquired subject to an existing lease?:	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, on what date does the lease expire?:	
<b>Note:</b> If the lease is for more than 12 months after the <a href="#">settlement date</a> , you may not be eligible for the FHOG (refer to sections 5 and 6 of the guide).	
On what date do you expect the property to be settled?:	
On what date is it expected that at least one <a href="#">applicant</a> will commence occupation of the <a href="#">home</a> as their <a href="#">principal place of residence</a> ?:	

**Property details**

What is the consideration payable for the acquisition of the [home](#) at the date of the [conveyance](#)

What is the [unencumbered value](#) of the [home](#) at the date of the [conveyance](#)

**Section 4 Payment details if applying for a refund of stamp duty**

Complete this section only if you are seeking a refund of stamp duty already paid.

**Bank details**

Name of bank:

Full name of account:

Account BSB:

Account number:

## Section 5 Acknowledgements, authorisations and declaration

- I have read and understood this application form and the guide prepared by the Territory Revenue Office (TRO) relating to the conditions of eligibility for the First Home Owner Discount (FHOD). I understand and accept that if the conditions are not met, I may not be entitled to receive or retain the FHOD.
- I acknowledge the TRO may access information about me to verify my eligibility for the FHOD with other State, Territory and Commonwealth Government agencies and commercial organisations as permitted by law.
- I am aware that if none of the **applicants** will comply with the occupancy requirements referred to in question 8 of section 1 of this application as may be varied by TRO, I must notify TRO in writing within 30 days after the date it first became apparent that the requirements would not be complied with.
- I authorise TRO to address all correspondence in respect of this application to **Applicant 1** at the address nominated by them.
- I authorise TRO to disclose information about me to other Northern Territory Government agencies for the purposes of determining my eligibility for first home buyer assistance schemes.

**I declare that the statements contained herein and supporting documentation provided are true and correct in every particular.**

**WARNING:** It is an offence under the *Taxation Administration Act* to provide information that you know is misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)). If you are uncertain about your FHOD eligibility, please contact TRO for more information.

Applicant 1		Applicant 2	
Signature:		Signature:	
Name:		Name:	
Date:		Date:	



## Section 6 Declaration by spouse/de facto partner

This section must be completed by the [spouse/de facto partner](#) of an [applicant](#) only if they are not an [applicant](#).

	Spouse/de facto of applicant 1	Spouse/de facto of applicant 2
Title:	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Dr	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Dr
First name:		
Middle name(s):		
Family name:		
If the name on your birth certificate is different to those supplied above, or if you have used any names other than those declared above, list them here:		
Date of birth: (DD/MM/YYYY)	/ /	/ /
Place of birth – state or territory:		
Country:		
Current residential address:		
Street no.:		
Street name:		
Suburb/town:		
State postcode:		
Indicate the states and/or territories in which you have lived:	<input type="checkbox"/> NSW <input type="checkbox"/> ACT <input type="checkbox"/> VIC <input type="checkbox"/> SA <input type="checkbox"/> WA <input type="checkbox"/> QLD <input type="checkbox"/> TAS	<input type="checkbox"/> NSW <input type="checkbox"/> ACT <input type="checkbox"/> VIC <input type="checkbox"/> SA <input type="checkbox"/> WA <input type="checkbox"/> QLD <input type="checkbox"/> TAS

## Spouse/de facto partner declaration

Please note that for eligibility purposes the [spouse/de facto partner](#) of an [applicant](#) cannot hold or have held a [relevant interest](#) in a [residential property](#) in Australia.

I declare that:

- I do not hold and have never held a [relevant interest](#) in [residential property](#) in Australia.
- The statements made and information provided by my [spouse/de facto partner](#) in this application in so far as they relate to me, are true and correct.
- To the best of my knowledge, the statements made and information provided by my [spouse/de facto partner](#) in this application in so far as they relate to my [spouse/de facto partner](#), are true and correct.
- I acknowledge TRO may access information about me to verify the eligibility of my [spouse/de facto partner](#) for the FHOD with other state, territory and Australian government agencies and commercial organisations as permitted by law.
- I authorise TRO to disclose information about me to other Northern Territory Government agencies for the purposes of determining my eligibility for first home buyer assistance schemes.

**WARNING:** It is an offence under the *Taxation Administration Act* to provide information that you know is misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from the TRO website under [Penalty Units](#)).

Spouse/de facto partner of applicant 1		Spouse/de facto partner of applicant 2	
Signature:		Signature:	
Name:		Name:	
Date:		Date:	

## Privacy statement

The information in this form is required to determine whether or not your [spouse/de facto partner](#) is eligible for the stamp duty First Home Owner Discount. Any information you provide is on a voluntary basis but is needed to process your [spouse/de facto partner's](#) application. The information may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting TRO.

## Section 7 Supporting documentation checklist

Please refer to item 9, Supporting Evidence, in the guide to the application.

**Note:** If you are applying for a refund of stamp duty that has already been assessed and paid, your application must be accompanied by the original document evidencing the [conveyance](#) (usually the contract of sale) in addition to the items listed below. If you are unable to provide all required documentation, please contact TRO on 1300 305 353 or by email to [ntrevenue@nt.gov.au](mailto:ntrevenue@nt.gov.au)

### 1. Proof of identity, age and Australian citizenship or permanent residency

Citizenship	Form of identification required	Document provided	Office use only
If an Australian citizen:	– Australian birth certificate issued by Registry or Births, Deaths and Marriages; or		
	– Citizenship certificate; or		
	– Current Australian passport		
If a New Zealand citizen:	– Current passport		
If a citizen of another country:	– Current passport; and		
	– Permanent residency certificate or permanent residency visa		

### 2. Photographic proof of identity

Form of identification required	Document provided	Office use only
Australian driver's licence; or		
Australian passport; or		
Other (please specify)		

### 3. Evidence of change of name (where required)

Item required	Document provided	Office use only
Marriage certificate; or		
Deed poll; or		
Other (please specify)		

#### 4. Separated spouses

Item required	Document provided	Office use only
Statutory declaration from <a href="#">applicant</a> :		

#### Section 8 Additional information

If there was insufficient space in this application for your response, or if you wish to clarify your response, please include the information here and ensure that you identify the question or section to which you are responding.

##### Extra information

Complete and submit the application form and retain the application guide for future reference.