

House and land package exemption

Guide to the application

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Introduction

The House and land package exemption (HLPE) provides an exemption from stamp duty to eligible home buyers who acquire a house and land package from a building contractor.

The building contractor must have purchased the property from a developer and paid stamp duty on the dutiable value of the property.

The exemption is not means tested and there is no cap on the value of the property.

The exemption is available to eligible home buyers who, on or after 1 July 2022, enter into a single transaction to purchase a new home, under which a building contractor agrees to convey land to the purchaser and do one of the following:

- build or place a detached, new home on the land being conveyed
- complete the building of a partially completed and detached new home that is situated on the land being conveyed
- convey a completed and detached new home that is situated on the land being conveyed.

This guide explains the eligibility criteria for the exemption, permitted property types, requirements for lodging applications, obligations of applicants and related matters. Contact the Territory Revenue Office (TRO) for clarification before proceeding with your application if you are unsure about any aspect concerning your eligibility.

This guide refers to guidelines issued by the Commissioner of Territory Revenue. These are available on the TRO website, www.revenue.nt.gov.au.

Key terms

Applicant

The 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.

Building contractor

A building contractor prescribed under regulation 41B of *Building Regulations 1993*.

Commissioner

The Commissioner of Territory Revenue.

Contract to build

A comprehensive building contract where a building contractor agrees to build a new home from commencement to completion of construction so it is ready for occupation

Conveyance

A contract for the purchase of property.

Developed

Land is considered developed if:

1. the land is cleared of vegetation, existing structures are removed from the land, or the land is rehabilitated

2. new infrastructure is constructed on the land
3. the land is subdivided into lots.

Detached new home

A new home that is freestanding and is not connected to any other dwelling. Dwellings such as duplexes or townhouses are not eligible for the exemption.

Dutiable value

The consideration paid, or market value of the property, whichever is greater.

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 it is a suitable building for use as a place of residence. It can include a transportable home permanently affixed to land.

If the building is within a building control area under the *Building Act 1993*, it must have the requisite approvals to be lawfully occupied as a place of residence. This is generally represented by an occupancy permit. If the building is outside the building control area, it 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: *Meaning of a 'home'*.

House and land package

An arrangement where a purchaser engages in a fixed-cost contract to purchase a house and the land on which it is situated in a single contract or under two contracts from the building contractor.

New home

A home that has not been previously occupied or sold as a place of residence.

For further information on whether a building qualifies as a new home, refer to Commissioner's Guideline CG-HI-011: *What is a 'new home'?*

Permanent resident

A person who holds a permanent visa under section 30 of the *Migration Act 1958* 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.

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.

For further information on the meaning of 'occupy' and principal place of residence refer to Commissioner's Guideline CG-HI-005: *Principal place of residence*.

Eligibility criteria

Applicants

Applicants are eligible for the HLPE if they satisfy the following criteria.

1. All applicants must be natural persons; that is, not a company.
2. At the date of the conveyance, at least one applicant must be 18 years of age or more.
3. At the date of the conveyance, at least one applicant must be an Australian citizen or permanent resident.
4. The applicants must be acquiring the whole beneficial interest in the land owned by the building contractor in the conveyance, and not have any beneficial interest in the property before the execution of the conveyance.
5. The applicants must be acquiring the property in their own right, not in any other capacity including as an agent or trustee.
6. An exemption applies to a guardian acquiring a property for a person with a legal disability. In these circumstances, the guardian may apply in writing for the exemption on behalf of that person. A copy of the guardian's lawful appointment must be provided with the application form.
7. At least one applicant must occupy the home as their 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.
8. The applicants must have executed the conveyance to acquire the house and land package between 1 July 2022 and 30 June 2027 inclusive.
9. Applicants are not eligible to claim the exemption if:
 - their conveyance concerns the same or similar land subject to a conveyance executed before 1 July 2022
 - they were engaged in an options contract for the same or similar land before 1 July 2022
 - they were engaged in a purchase agreement with the conveyor for the same or similar land before 1 July 2022.

Conveyances

Only conveyances relating to house and land packages may be eligible for the exemption.

To be eligible the:

1. land being conveyed must have been purchased by the building contractor from a developer who developed the land as a residential lot
2. building contractor must have paid stamp duty on the dutiable value of the land when the building contractor purchased it from the person who developed it as a residential lot
3. contract for construction/completion of the house by the building contractor and conveyance of the land to the applicant must occur through a single transaction. It is preferable that the transaction is contained in a single contract. However, a single transaction can be achieved through the common 'two contract' house and land package model, provided the contract for construction/completion of the house and the contract for the sale of the land:
 - are expressly inter-dependent

- are between identical parties (that is, the building contractor must be the same legal entity as the seller of the land to the applicant)
 - are entered into at substantially the same time and
 - are not materially amended after execution.
4. The relevant contract(s) must require that the building contractor convey land to the applicant and do one of the following:
- build or place a detached, new home on the same land being conveyed; or
 - complete the building of a partially completed and detached new home that is situated on the land being conveyed; or
 - convey a completed and detached new home that is situated on the land being conveyed

Frequently asked questions

What supporting information do I need to provide?

The information you are required to provide to support your application depends on the transaction type and your circumstances. This information is used to determine your eligibility for the exemption. It is not necessary to lodge original documents with your application as long as the copy provided is clear and complete. All original documents will be returned by regular post and TRO will not accept liability for any loss or damage incurred during transit.

Proof of age, identity and Australian citizenship or permanent residency

Each applicant and their spouse/de facto partner must provide proof of identity.

The proof must demonstrate at least one applicant is 18 years of age or more, and at least one applicant is an Australian citizen or permanent resident at the date of the conveyance. Accepted documents are outlined at Table 1.

Proof of change of name is required if the name on any document presented is different to the names of the applicants.

Table 1: Accepted documents

Evidence type	Citizenship	Accepted documents
Australian citizenship or permanent residency	Australian citizen	Either: <ul style="list-style-type: none"> ○ Australian birth certificate issued by Registry of Births, Deaths and Marriages ○ citizenship certificate ○ current Australian passport.
	New Zealand citizen	Current passport.
	Citizen of another country	Both: <ul style="list-style-type: none"> ○ current passport ○ permanent residency certificate or permanent residency visa.

Evidence type	Citizenship	Accepted documents
Photographic evidence <i>(if not included in documents provided above)</i>		Current identification card issued by an Australian, state or territory government agency or authority, such as: <ul style="list-style-type: none"> ○ driver's licence ○ passport ○ firearms licence that also displays the applicant's signature.

Evidence of eligibility of contract

The minimum evidentiary requirements are outlined at Table 2.

Table 2: Accepted evidence of eligibility of contract

Buildings within the building control area	Buildings outside the building control area
<ul style="list-style-type: none"> ○ A copy of the contract(s) for the conveyance of the new home and land. ○ A completed vendor declaration form (F-HI-022: <i>House and land package vendor declaration</i>). 	<ul style="list-style-type: none"> ○ A copy of the contract(s) for the conveyance of the new home and land. ○ A completed vendor declaration form (F-HI-022: <i>House and land package vendor declaration</i>).

Do I need to submit a vendor declaration?

Form F-HI-022: *House and land package vendor declaration* must be completed by the building contractor and submitted with your application.

Your application will not be considered if the vendor declaration is not included.

How do I lodge my application?

Obtaining the exemption when your stamp duty is assessed

To obtain the exemption when your stamp duty is assessed, you must provide your application and supporting evidence to TRO at the time you lodge the conveyance with TRO (or an approved agent as proxy) for assessment of stamp duty.

Obtaining the exemption after your stamp duty has been assessed and paid

To obtain the exemption after your stamp duty has been assessed and paid, you must provide your application, supporting evidence and a copy of the original stamped contract to TRO.

Email is the preferred method of lodgement. You should attach scanned copies of your completed application form and supporting documents to your email.

Email should be directed to: ntrevenue@nt.gov.au.

How much is the exemption worth?

The exemption applies to the stamp duty payable by the purchaser for the purchase of the property from the building contractor. This means the purchaser does not pay any stamp duty, regardless of the value of the property or the building contract.

When can I apply?

Applications are accepted for contracts entered into between 1 July 2022 and 30 June 2027.

Are there any exceptions to the occupancy and age requirements?

The occupancy and age requirements may be varied by the Commissioner in some circumstances. For example:

- applicant(s) may be exempted or be subject to revised occupancy requirements in special circumstances
- a person who is less than 18 years of age may be exempted from the age requirement where the Commissioner is satisfied that the applicant is not part of a scheme to circumvent the eligibility criteria of the exemption.

Refer to Commissioner's Guideline CG-HI-003: *Commissioner's discretion to exempt or vary compliance with the eligibility criteria* for further information.

What if I don't comply with the occupancy requirements?

Persons who have received the exemption 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. Contact information can be found on the final page of this guide.

Failure to do so is an offence, and a maximum penalty of 50 penalty units may apply. Find out more about current penalty unit values on the website of the Department of the Attorney-General and Justice, <https://justice.nt.gov.au/attorney-general-and-justice/units-and-amounts/penalty-units>.

Where all persons fail to comply with the occupancy requirements, or are not otherwise eligible for the exemption, stamp duty is reassessed as if the exemption does not apply. 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.

What happens if I have falsified my application or have not complied with the conditions of the exemption?

TRO conducts regular inquiries to confirm applicants satisfy eligibility criteria for the exemption, including the requirement to occupy the property. Failure to do so may result in prosecution if these inquiries demonstrate that you have made a false application or have not complied with the conditions of the exemption.

What are the requirements for guardians?

The guardian(s) acting on behalf of person(s) under a legal disability are required to provide evidence of their status as a guardian with the application, such as a power of attorney, guardianship order, or another form of written agreement conferring legal responsibility.

The person(s) under legal disability will be deemed to be the purchaser(s) of the land, the applicant(s) for the application, and the recipient(s) of the exemption if granted.

Are there any other home incentive schemes I might be eligible for?

The Territory Government has a number of schemes to assist home ownership by providing loans for low to middle-income earners and the first home owner grant for the purchase of a new property. You can find information about these schemes on the TRO website, www.revenue.nt.gov.au.

House and land package exemption application

Part A – Applicant eligibility

Consider all applicants when answering these questions. If the property is being acquired by a person as guardian of another person under a legal disability, the person under the legal disability is taken to be the applicant.

Criteria	Y	N
1. Is each applicant a natural person (that is, not a company or trust)?	<input type="checkbox"/>	<input type="checkbox"/>
2. Is the property being acquired by a person as guardian of a person under a legal disability?	<input type="checkbox"/>	<input type="checkbox"/>
3. At the date of the contract, is at least one applicant aged 18 years or older?	<input type="checkbox"/>	<input type="checkbox"/>
4. At the date of the contract, is at least one applicant an Australian citizen or permanent resident?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do all applicants agree to acquire title to, and the whole beneficial interest in, the land being conveyed?	<input type="checkbox"/>	<input type="checkbox"/>
6. Will at least one applicant live in the home as their principal place of residence for a continuous period of at least six months commencing within 12 months after taking possession?	<input type="checkbox"/>	<input type="checkbox"/>
7. Is the conveyance of the house and land package effected through a single transaction that is either a single legal instrument (the contract) or a contract to purchase the land and a contract to build the home that are expressly interdependent?	<input type="checkbox"/>	<input type="checkbox"/>
8. Was the instrument effecting the conveyance and the contract to build (if applicable) executed between 1 July 2022 and 30 June 2027?	<input type="checkbox"/>	<input type="checkbox"/>
9. Has the building contractor provided a completed <i>Vendor declaration form</i> ?	<input type="checkbox"/>	<input type="checkbox"/>

Part B – Applicant details

All persons who are or will be registered owners on the certificate of title are applicants for the exemption.

	Applicant 1 (primary contact)	Applicant 2
Title	Click or tap here to enter text.	Click or tap here to enter text.
First name	Click or tap here to enter text.	Click or tap here to enter text.
Middle name(s)	Click or tap here to enter text.	Click or tap here to enter text.
Family name	Click or tap here to enter text.	Click or tap here to enter text.
Date of birth (DD/MM/YYYY)	Click or tap to enter a date.	Click or tap to enter a date.

Have you ever used any name other than the name(s) declared above?	<input type="checkbox"/> Yes (<i>list names below</i>) <input type="checkbox"/> No	<input type="checkbox"/> Yes (<i>list names below</i>) <input type="checkbox"/> No	
	Click or tap here to enter text.	Click or tap here to enter text.	
	Click or tap here to enter text.	Click or tap here to enter text.	
Email	Click or tap here to enter text.	Click or tap here to enter text.	
Telephone	Click or tap here to enter text.	Click or tap here to enter text.	
Current residential address			
Unit/street number	Click or tap here to enter text.	Click or tap here to enter text.	
Street name	Click or tap here to enter text.	Click or tap here to enter text.	
Suburb	Click or tap here to enter text.	Click or tap here to enter text.	
State	Click or tap here to enter text.	Click or tap here to enter text.	
Postcode	Click or tap here to enter text.	Click or tap here to enter text.	
Part C – Conveyance details			
Land details			
Volume <i>(if the current title is unavailable, enter parent title number)</i>	Click or tap to enter text.	Folio	Click or tap to enter text.
Unit/street number	Click or tap to enter text.	Lot no. <i>(only if no street number allocated)</i>	Click or tap to enter text.
Street name	Click or tap to enter text.	Suburb	Click or tap to enter text.
State	Click or tap to enter text.	Postcode	Click or tap to enter text.
Part D – Payment details			
<p>If you have paid stamp duty on the new house and land package after 1 July 2022, you may be eligible for a refund when all eligibility criteria are met. The refund will be paid into the nominated account. This account must be an Australian account (for example, a savings account, loans account, debit account). Complete Part D only if you are seeking a stamp duty refund.</p>			
Name of financial institution and branch	Click or tap to enter text.	Account name <i>(for example, John & Jane Citizen)</i>	Click or tap to enter text.
BSB	XXX - XXX	Account number	XXXXXXXXXX

Part E – Declaration by applicants		
	Applicant 1	Applicant 2
	<input type="checkbox"/> I do solemnly and sincerely declare:	<input type="checkbox"/> I do solemnly and sincerely declare:
	<ol style="list-style-type: none"> I have read and understood this application form, including the explanation of key terms and eligibility criteria attached to this application, and I accept that if the conditions of eligibility are not met, I may not be entitled to the House and land package exemption. I acknowledge and agree that if I am ineligible for the exemption or do not satisfy a condition for exemption, I must notify the Territory Revenue Office in writing within thirty (30) days of that event and pay the exempted stamp duty. I authorise the Territory Revenue Office to pay the refund to the nominated account (if applicable). I authorise the Territory Revenue Office to access and exchange information about me to verify my eligibility for the exemption with my conveyancer/solicitor, other state, territory and Australian Government agencies, and commercial organisations. I understand that providing false or misleading information to the Territory Revenue Office is an offence. If it is determined that I have provided false and misleading information to obtain, or attempt to obtain the exemption, prosecution action may be undertaken, and penalties may apply. This declaration is true and I know it is an offence to make a declaration knowing it is false in a material particular. 	
	<p>ⓘ Important</p> <p>Section 119 of the <i>Criminal Code Act 1983</i> makes it an offence punishable by a penalty of up to three (3) years imprisonment for any person who makes a declaration provided for in the <i>Oaths, Affidavits and Declarations Act 2010</i> that is to his or her knowledge false in any material particular.</p>	
	Applicant 1	Applicant 2
Declared at <i>(location the declaration is made, such as Darwin or Alice Springs)</i>	Click or tap here to enter text.	Click or tap here to enter text.
Full name	Click or tap here to enter text.	Click or tap here to enter text.
Signature		
Date	Click or tap to enter a date.	Click or tap to enter a date.

Part F – Supporting documentation	
Conveyance documents	
<input type="checkbox"/>	Copy of the instrument (the contract(s)) conveying the house and land package signed between 1 July 2022 and 30 June 2027.
Personal identification documents	
<input type="checkbox"/>	Where applicant is an Australian citizen, copy of birth certificate or Australian citizenship certificate or current Australian passport.
<input type="checkbox"/>	Where applicant is a New Zealand citizen, current New Zealand passport.
<input type="checkbox"/>	Where not an Australian citizen or New Zealand citizen, both current passport and permanent residency certificate (or permanent residency visa).
<input type="checkbox"/>	If not included in documents provided above, photographic identification issued by an Australian Commonwealth, state, or territory government agency or authority, including (but not limited to): <ul style="list-style-type: none"> ○ Driver's licence ○ Passport ○ Firearms licence also displaying the applicant's signature
<input type="checkbox"/>	Evidence of a change of name (for example, change of name certificate) where the name on any of the identification documents presented is different to the name of the applicant.
Building contractor documents	
<input type="checkbox"/>	Completed vendor declaration form.

Privacy statement

The information requested in this form is required to determine whether or not you are eligible for the House and land package exemption. Any information you provide is on a voluntary basis but is needed to process your application for the exemption. You may review or correct any personal information provided by contacting the Territory Revenue Office.

For further information, contact the Territory Revenue Office

Level 14, Charles Darwin Centre, 19 The Mall

GPO Box 1974, Darwin NT 0801

Email: ntrevenue@nt.gov.au

Phone: 1300 305 353

Website: www.revenue.nt.gov.au

9:00am to 4:00pm Monday to Friday
