

House and land package exemption

Vendor declaration

Please read the notes carefully. If you have any questions please use the contact details on the last page.

The House and land package exemption (HLPE) was introduced by the Northern Territory Government as part of Budget 2022-23. HLPE commences from 1 July 2022.

For the purpose of the exemption, a 'house and land package' is an agreement in which a building contractor agrees to convey land and a new home to the buyers, regardless of whether construction commences before or after the date of the agreement.

HLPE applications must be supported by a declaration from the vendor. The declaration should be completed by either the builder or an authorised representative of the builder, depending on the legal personality of the contracting entity.

Eligible conveyances under House and land package exemption

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

To be eligible, the:

1. house and land package contract between building contractor and home buyer must have been executed between 1 July 2022 and 30 June 2027 (inclusive), and the agreement must not replace an earlier agreement executed prior to this period.
2. land being conveyed must have been purchased by the building contractor from a developer who developed the land as a residential lot
3. 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
4. conveyance of the house and land to the purchaser must occur through a single legal instrument (that is, the contract)
5. contract for the conveyance must convey land to the purchaser and provide that the building contractor do one of the following:
 - build or place a detached, new home on the same 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.

'Land developed as a residential lot' – definition

- The land is cleared of vegetation, or existing structures are removed from the land, or the land is rehabilitated.
- New infrastructure (such as roads and sewerage) is constructed on the land.
- The land is subdivided into lots.

Oaths, Affidavits and Declarations Act 2010 Statutory declaration

I _____ (name of person making declaration)
of _____
(address of person making the declaration)

do solemnly and sincerely declare as follows:

I have carefully read, and understood, the eligibility criteria and terms and conditions of the House and land package exemption set out in the *Guide to the application*.

1. That I make this declaration in my own personal capacity/I am
/I am _____ (position in company) in
_____ (company name and address)
and am duly authorised to make this declaration on behalf of the company. (strike out non applicable field)
2. This is the first time the residence has, or will have, been sold.
3. The residence has never been previously occupied as a place of residence, including occupation by the builder, a tenant, or other occupant.
4. That under a written agreement dated _____ (insert date), I agreed to sell the house and land package to _____ (insert name of buyer) (the 'buyer').
5. The written agreement referred to in paragraph 4 above:
 - 5.1. does not replace a contract made before 1 July 2022 to purchase the same home
 - 5.2. did not arise from an option granted to the buyer before 1 July 2022
 - 5.3. did not arise from an option granted to me before 1 July 2022 under which I required the buyer to enter into that agreement.
6. Stamp duty was paid on the dutiable value of the land on acquisition from the land developer.
7. The building meets (or will meet) the requisite technical standards as detailed in Commissioner's Guideline CG-HI-006: *Meaning of a 'home'*.

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 Act 1983* makes it a crime punishable by a penalty of up to three years imprisonment for any person who makes a statutory declaration provided for in the *Oaths, Affidavits and Declarations Act 2010* that is to his or her knowledge false in any material particular.