

CG-HI-001: Stamp duty home owner assistance schemes

Commissioner's Guideline

Version	Issued	Dates of effect	
		From	To
1	9 May 2005	3 May 2005	19 June 2005
2	1 July 2005	20 June 2005	30 April 2007
3	1 May 2007	1 May 2007	31 December 2007
4	2 January 2008	1 January 2008	5 May 2008
5	6 May 2008	6 May 2008	31 December 2009
6	18 December 2009	1 January 2010	3 May 2010
7	5 May 2010	4 May 2010	2 May 2011
8	3 May 2011	3 May 2011	3 December 2012
9	7 December 2012	4 December 2012	27 April 2015
10	28 April 2015	28 April 2015	23 May 2016
11	24 May 2016	24 May 2016	31 August 2016
12	1 September 2016	1 September 2016	30 June 2017
13	1 July 2017	1 July 2017	30 April 2018
14	1 May 2018	1 May 2018	6 May 2019
15	7 May 2019	7 May 2019	30 June 2022
16	1 July 2022	1 July 2022	Current

Purpose

1. This guideline explains the eligibility criteria for the House and land package exemption (HLPE) under the *Stamp Duty Act 1978*.

Other home owner assistance schemes

2. If you are first home owner, you may also be eligible for the first home owner grant. Refer to form F-HI-001: *First Home Owner Grant - Guide to the application* for more information.
3. The Territory home owner discount and senior, pensioner and carer concession closed on 30 June 2021. However, if your contract of sale was signed before 1 July 2021, you may still be eligible to apply. Refer to forms F-HI-019: *Territory Home Owner Discount (THOD) application* and F-HI-008: *Stamp Duty - Senior, Pensioner and Carer Concession (SPCC) Guide to the application* for more information.
4. All forms can be found on the Territory Revenue Office (TRO) website, www.revenue.nt.gov.au.

Who can apply for the House and land package exemption

5. From 1 July 2022, eligible home buyers who enter into an agreement for a house and land package with a building contractor can apply for an exemption from the stamp duty payable.
6. For the purposes of the exemption:
 - a. 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
 - b. a 'building contractor' is a building practitioner registered in the category of building contractor (restricted) or building contractor (unrestricted) within the meaning of the *Building Regulations 1993*.

Eligibility criteria

7. HLPE applies to an agreement for a house and land package executed between 1 July 2022 and 30 June 2027, provided the agreement does not replace an earlier agreement executed prior to that date.
8. The conveyance must take place under a single agreement between the home buyer and the building contractor. That is, the building contractor must convey land to the home buyer and build or place a new home on that land (if it has not already done so) under the same agreement.
9. The new home forming the subject of the agreement must be a fully detached home.
10. The building contractor must have:
 - a. purchased the land forming the subject of the agreement from the person who developed it as a residential lot
 - b. paid stamp duty on the dutiable value of that land when the building contractor acquired the land from the developer.
11. The developer who sold the land to the building contractor must have developed the wider parcel of land included in the development. Land is considered developed if:
 - a. the land is cleared of vegetation, or existing structures are removed from the land, or the land is rehabilitated
 - b. new infrastructure (such as roads and sewerage) is constructed on the land
 - c. the land is subdivided into lots.
12. All applicants must:
 - a. be individuals – that is, a natural person and not a company
 - b. not have a beneficial interest in the land prior to the transaction
 - c. be acquiring title to and the whole beneficial interest in the land on which the home is or will be built (that is, a partial acquisition will not be eligible)
 - d. not be acquiring the home or land as the trustee of a trust (an exception applies for a guardian purchasing a property for a person under a legal disability)
 - e. be entitled to possession of the home or land within 12 months of the settlement date or the longer period approved by the Commissioner of Territory Revenue (Commissioner)

- f. occupy the home as their principal place of residence for a continuous period of six months commencing within 12 months after being entitled to possession of the home.
13. An applicant is exempt from the requirement in paragraph 9(f) if at least one other applicant to the conveyance complies with the requirement.
14. Where there are two or more applicants, at the time the agreement is entered into at least one must be:
 - a. at least 18 years of age
 - b. an Australian citizen or permanent resident.
15. Where there are special reasons, the Commissioner may:
 - a. extend the period for taking possession of the home or land
 - b. extend the period for commencing occupation of the home
 - c. reduce the period for continuous occupation of the home
 - d. exempt an applicant from the occupancy requirements.
16. The Commissioner may also exempt an applicant from the requirement to be at least 18 years of age if satisfied that the applicant is genuinely purchasing the home for themselves.
17. For more information, refer to Commissioner's Guideline CG-HI-003: *Commissioner's discretion to exempt or vary compliance with the eligibility criteria*.

How to apply for the House and land package exemption and supporting information required

18. Applicants must submit a completed application (form F-HI-021: *House and land package exemption – Guide to the application*) and the supporting information referred to in the form when lodging the instrument for assessment of duty with TRO or an approved agent.¹
19. For further information on lodging and paying duty on instruments, refer to Commissioner's Guidelines CG-SD-001: *Document lodgement and payment periods* and CG-SD-002: *Eligible conditional agreements – extension of time to lodge instrument and pay duty*.
20. If you are unsure about any aspect concerning your eligibility for HLPE, it is important that you contact your legal advisor, conveyancer or TRO for clarification before proceeding with your application.
21. TRO cannot determine your eligibility for HLPE until a transaction has been entered into and a completed application form is lodged with all supporting documentation, however we may be able to provide guidance to assist you.

Failure to comply with occupancy requirements

22. A person who has received HLPE must notify TRO in writing within 30 days after it first becomes apparent that they will not satisfy the occupancy requirements. Failure to notify TRO is an offence with a maximum penalty of 50 penalty units (current penalty unit values are published on the Department of the Attorney-General and Justice website, <https://justice.nt.gov.au>).

¹ Some conveyancers and solicitors are authorised to assess stamp duty on certain property purchases.

23. In these circumstances, TRO may be required to reassess the stamp duty payable as if the person was not eligible for HLPE. Accordingly, the person will need to pay the amount previously claimed, and may be liable for interest and penalty tax. Where there are special reasons not to, such as the death of an applicant or a natural disaster destroying the home, a reassessment will not be made.

Further information

24. Refer to sections 90C and 90D of the *Stamp Duty Act 1978* for the legislative basis of the HLPE.

Commissioner's guidelines

25. Commissioner's Guideline CG-GEN-001: *Revenue Circulars, Commissioner's Guidelines and Payroll Tax Rulings: explanation and status*, which sets out information on the revenue publication system, is incorporated into and to be read as one with this guideline. All circulars and guidelines are available on the TRO website.

Date of effect

26. This version of the guideline takes effect from 1 July 2022.



Sarah Rummery

COMMISSIONER OF TERRITORY REVENUE

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