

Application for NSW Home Builders Bonus

- **New Housing Concession**
- **Senior’s Principal Place of Residence Exemption**

Note:

- Before completing this application, each purchaser should read the Home Builders Bonus factsheet which is available at www.osr.nsw.gov.au
- This application must be lodged within three months of the date of execution of the agreement for sale or transfer
- Where there is more than one purchaser/transferee under the agreement/transfer, each purchaser/transferee must complete a separate declaration, except for the Senior’s PPR Exemption where only eligible senior/s need complete the declaration
- If you are claiming the New Housing Exemption of 100 per cent of duty for an off the plan purchase where construction has not commenced, in the absence of a special condition in the agreement, you must provide a letter from the vendor confirming that construction has not commenced. You will need to complete the declaration by purchaser for the New Housing Concession.
- If you are claiming the Senior’s Principal Place of Residence (PPR) Exemption, you will need to complete the declaration/s by purchaser for Senior’s Principal Place of Residence exemption and provide evidence that you are 65 years of age or older (or, from 1 July 2011, 55 years of age or older) and are an Australian citizen or permanent resident:
 - ▶ if you were born in Australia, you will need to provide a certified copy of either an Australian birth certificate or current Australian passport
 - ▶ if you were born overseas, you will need to provide a certified copy of either an Australian citizenship certificate, permanent residency visa, permanent residency certificate, certificate of evidence of residence status and a document containing your date of birth, such as a birth certificate or drivers licence etc
- Under the *Taxation Administration Act 1996*, you are required to provide all relevant information to enable duty to be assessed on a document or transaction. It is an offence to provide false or misleading information
- Print clearly in the boxed spaces and tick the appropriate boxes
- First home buyers purchasing a property to be used as their principal place of residence should consider benefits available under both this scheme and the First Home—New Home Scheme. Information on these schemes is available on our website.

Purchaser details

If an individual purchaser, complete below:

	Applicant 1	Applicant 2
Full name		
Current residential address		
Date of birth	/ /	/ /
Contact phone number	()	()
Email address		

If a company purchaser, complete below:

Company name	
Street address	
Contact name	
Contact phone number ()	Email address

If lodged by agent, complete below:

Applicant's name		
Agents no.	DX number	Location
Postal address		
Suburb	State	Postcode
Fax number ()	Daytime phone number ()	

Note: You must complete the following sections:

Transaction details

Date of agreement for sale or transfer / / 20	Dutiable value* \$
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*Dutiable value – The greater of:

- a) the consideration for the dutiable transaction including any GST paid or payable, or
- b) the unencumbered value of the dutiable property.

Property details

Lot no.	Section no.	Plan type*	Plan no.
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*Enter DP for Deposited Plan; SP for Strata Plan; Other if not DP or SP and enter the other details under Plan no.

Unit/Street no.	Street name	
Suburb/town	State NSW	Postcode

Contact details

Privacy statement

Information collected from you on this form is required by the Office of State Revenue (OSR) to determine your liability for duty on a contract for sale of land or a transfer of realty. The information you provide about residential/non-residential land use and postcode is not required by law but will be used by OSR to develop aggregate data on land use. The information may be provided to third parties with your consent or as required or permitted by law. OSR will correct or update your personal information at your request. Read more about privacy at www.osr.nsw.gov.au

Contact details

 1300 139 814* (Monday – Friday, 8.30 am – 5.00 pm) *Interstate clients please call (02) 9689 6200
 www.osr.nsw.gov.au  duties@osr.nsw.gov.au  Help in community languages is available.

Offices (Monday – Friday, 8.30 am – 4.30 pm)

Lang Centre, Cnr Hunter and Marsden Streets, Parramatta	GPO Box 4042 Sydney NSW 2001	DX 456 Sydney	Fax: (02) 9689 8280
Level 2, 97 Scott Street, Newcastle	PO Box 511 Newcastle NSW 2300	DX 7860 Newcastle	Fax: (02) 4925 5300
Level 6, 90 Crown Street, Wollongong	PO Box 666 Wollongong NSW 2520	DX 5245 Wollongong	Fax: (02) 4253 1066

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Exemption/concession being claimed

At the date of the agreement (tick one):

- The agreement is a vacant land purchase, with a dutiable value not exceeding \$400 000, on which a new home will be built (100 per cent exemption applies). (s87R)
- The agreement is an off the plan purchase of a new home with a dutiable value not exceeding \$600 000, where construction has not commenced (100 per cent exemption applies). (s87R)
- The agreement is for the purchase of a completed new home, or an off the plan purchase of a new home where construction has commenced, with a dutiable value not exceeding \$600 000, for which I am claiming Senior's PPR Exemption (100 per cent exemption applies). (s87S)
- The agreement is an off the plan purchase of a new home with a dutiable value not exceeding \$600 000, where construction has commenced (25 per cent reduction applies). (s87V)
- The agreement is for the purchase of a completed new home with a dutiable value not exceeding \$600 000 (25 per cent reduction applies). (s87V)
- The agreement is an off the plan purchase of a new home which replaces an off the plan purchase that was previously approved under this scheme. (s87R)

Declaration by purchaser 1 for New Housing Concession

I,

do solemnly and sincerely declare that:

1. the property will only be used for residential purposes
2. this agreement/transfer does not replace any agreement/transfer made before 1 July 2010 which was for the sale or transfer of substantially the same dutiable property
3. I acknowledge that I may be required to pay any duty that is assessed or be liable for penalties and may also be prosecuted for making a false or misleading statement in or in connection this application
4. Where the property is vacant land, I acknowledge that construction of the home must commence within 26 weeks after the agreement is completed
5. I undertake to notify the Commissioner of any details that change and affect the determination of the concession.

and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

Signed		
Declared at (Place)		
On the (Day)	of (Month)	Year
Before me*		

*Justice of the Peace or person authorised under the *Oaths Act 1900*

Name of Justice of the Peace and registration number stamp

Declaration by purchaser 2 for New Housing Concession

I,

do solemnly and sincerely declare that:

- 6. the property will only be used for residential purposes
- 7. this agreement/transfer does not replace any agreement/transfer made before 1 July 2010 which was for the sale or transfer of substantially the same dutiable property
- 8. I acknowledge that I may be required to pay any duty that is assessed or be liable for penalties and may also be prosecuted for making a false or misleading statement in or in connection this application
- 9. Where the property is vacant land, I acknowledge that construction of the home must commence within 26 weeks after the agreement is completed
- 10. I undertake to notify the Commissioner of any details that change and affect the determination of the concession.

and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*

Signed		
Declared at (Place)		
On the (Day)	of (Month)	Year
Before me*		

*Justice of the Peace or person authorised under the *Oaths Act 1900*

Name of Justice of the Peace and registration number stamp
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Declaration by purchaser 1 for Senior's Principal Place of Residence Exemption

I

(Full name)

do solemnly and sincerely declare that:

1. I am 65 years of age or older (or, from 1 July 2011, 55 years of age or older)
2. I am an Australian citizen or permanent resident
3. Neither I nor my spouse (if any) has previously had the benefit of the Seniors PPR duty exemption
4. Where my spouse (if any) is not a purchaser or an eligible senior his/her details are:

(Full name)	Date of birth / /
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5. I intend to use the property as my principal place of residence.
6. The property will only be used for residential purposes
- 7a) This agreement/transfer does not replace an agreement/transfer made before 1 July 2010 which was for the sale or transfer of substantially the same dutiable property
- 7b) For agreements/transfers dated on or after 1 July 2011. This agreement/transfer does not replace an agreement/transfer dated before 1 July 2011 for the sale or transfer of substantially the same property where the eligible senior was under the age of 65 at the date of the first agreement.
8. I have owned a home in NSW, used and occupied by me as my principal place of residence within 12 months before this agreement/transfer was entered into
9. I have disposed of my former principal place of residence or will do so within six months after completion of this agreement/transfer.
10. I undertake to notify the Commissioner of State Revenue if I fail to occupy the property as my principal place of residence within 12 months of the date of completion of this agreement.
11. I acknowledge that I may be required to pay any duty that is assessed or be liable for penalties and may also be prosecuted for making a false or misleading statement in or in connection with this application.

and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*.

Signed		
Declared at (Place)		
On the (Day)	of (Month)	Year
Before me*		

*Justice of the Peace or person authorised under the *Oaths Act 1900*

Name of Justice of the Peace and registration number stamp
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Declaration by purchaser 2 for Senior's Principal Place of Residence Exemption

I

(Full name)

do solemnly and sincerely declare that:

1. I am 65 years of age or older (or, from 1 July 2011, 55 years of age or older)
2. I am an Australian citizen or permanent resident
3. Neither I nor my spouse (if any) has previously had the benefit of the Senior's PPR duty exemption
4. Where my spouse (if any) is not a purchaser or an eligible senior his/her details are:

(Full name)	Date of birth / /
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5. I intend to use the property as my principal place of residence.
6. The property will only be used for residential purposes
- 7a). This agreement/transfer does not replace an agreement/transfer made before 1 July 2010 which was for the sale or transfer of substantially the same dutiable property
- 7b). For agreements/transfers dated on or after 1 July 2011. This agreement/transfer does not replace an agreement/transfer dated before 1 July 2011 for the sale or transfer of substantially the same property where the eligible senior was under the age of 65 at the date of the first agreement.
8. I have owned a home in NSW, used and occupied by me as my principal place of residence within 12 months before this agreement/transfer was entered into
9. I have disposed of my former principal place of residence or will do so within six months after completion of this agreement/transfer.
10. I undertake to notify the Commissioner of State Revenue if I fail to occupy the property as my principal place of residence within 12 months of the date of completion of this agreement.
11. I acknowledge that I may be required to pay any duty that is assessed or be liable for penalties and may also be prosecuted for making a false or misleading statement in or in connection with this application.

and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the *Oaths Act 1900*.

Signed		
Declared at (Place)		
On the (Day)	of (Month)	Year
Before me*		

*Justice of the Peace or person authorised under the *Oaths Act 1900*

Name of Justice of the Peace and registration number stamp
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