



FIRST HOME OWNER RATE OF DUTY FOR PURCHASED PROPERTY OR GIFTED VACANT LAND

SECTIONS 141 - 146 OF THE *DUTIES ACT 2008*

APPLICATION FOR ASSESSMENT OR REASSESSMENT

A first home owner may be eligible for the First Home Owner Rate (FHOR) of transfer duty in respect of an acquisition of a home or vacant land where the Commissioner of State Revenue has authorised eligibility to receive a First Home Owner Grant under the *First Home Owner Grant Act 2000*.

For details on eligibility, thresholds and rates, please refer to the [Duties Fact Sheet - First Home Owner Rate of Duty](#) available from the web site at www.osr.wa.gov.au

IMPORTANT

- To receive an assessment at the FHOR of duty submit this application form together with the transaction record (e.g. offer and acceptance) to your **Settlement Agent**. If you are conducting your own settlement, submit all documents to the Office of State Revenue.
- **This application form cannot be used for a home that is gifted.** A separate application form is available for the FHOR of duty in this circumstance.
- Prior to completing this application please read the conditions on page 3.

All persons who acquire the property must complete this form. If more than two persons acquire the property, please complete additional forms.

Please ensure all questions are answered.

PURCHASERS/TRANSFEREES

1.

(Given Names)	(Surname)	(Former Surname)
/ / of		
(Date of Birth)	(Address)	
Telephone: (H) ()	(W) ()	(Mob) ()

2.

(Given Names)	(Surname)	(Former Surname)
/ / of		
(Date of Birth)	(Address)	
Telephone: (H) ()	(W) ()	(Mob) ()

IMPORTANT – OFFENCE

If an application contains false or misleading information, the person or persons commit an offence under the *Taxation Administration Act 2003* for which the maximum penalty is \$20,000 plus three times the amount of tax that was or might have been avoided.

1. Unique Identification Number (UIN)

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Provide the Unique Identification Number (UIN) shown on your approval letter for the First Home Owner Grant. (Located on the top right hand corner of your letter).

2. Details of Property

(Street No.)	(Street Name)	(Suburb)
(Lot No.)	(Plan/Diagram/Strata Plan No.)	(Certificate of Title No. [Vol/Fol])

- | | |
|--|-----|
| 2.1 Date of transaction (e.g. date of agreement or transfer of land if no agreement) | / / |
| 2.2 For agreements to purchase a home, provide the settlement date. | / / |
| 2.3 For contracts to have a home built or the building of a home by an owner builder, provide the date when the building was ready for occupation. | / / |

3. Value of the Home or Vacant Land

- | | |
|--|----|
| 3.1 What price was paid for the home or vacant land? | \$ |
| 3.2 If the transaction is between related parties, advise the market value of the property. NOTE: Show value of 100% interest
Complete and lodge a Duties Valuation Form (City, Town & Suburban Land or Country Land) with this application | \$ |

4. Payment of Transfer Duty on Property Acquired

Has transfer duty been paid on the purchase of the property?	Yes/No
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DECLARATION

I/We do solemnly and sincerely declare that the answers and information which I/we have given in this application and the First Home Owner Grant application are true, complete and correct.

Signature: _____	Date: / /20
Signature: _____	Date: / /20

CHECK LIST

- | | |
|---|--------------------------|
| Please check the following details before lodging this application form. | Yes |
| The transaction was entered into on or after 1 July 2008 | <input type="checkbox"/> |
| The property is valued within the thresholds. | <input type="checkbox"/> |
| All relevant transaction records (e.g. offer and acceptance, transfer of land, transfer duty statement) are enclosed. | <input type="checkbox"/> |

OR

If the transaction record has been lodged with the Office of State Revenue, provide Bundle ID (available from your settlement agent).

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IMPORTANT:

If using the services of a settlement agent, submit your application form and transaction record to your SETTLEMENT AGENT.

CONTACT THE OFFICE OF STATE REVENUE

Delivery to:

Office of State Revenue
Plaza Level
200 St Georges Terrace
PERTH WA 6000

Enquiries:

Telephone: (08) 9262 1100
1300 368 364
(WA country STD callers only – local call charge)

Postal address:

Office of State Revenue
GPO Box T1600
PERTH WA 6845

Facsimile: (08) 9226 0834

E-mail: duties@dtf.wa.gov.au

Website: www.osr.wa.gov.au

IMPORTANT: PLEASE READ THE FOLLOWING CONDITIONS PRIOR TO COMPLETING THIS APPLICATION FORM

The First Home Owner Rate of Transfer Duty is applied in anticipation of all applicants meeting all the eligibility criteria for the First Home Owner Grant (FHOG) including the following conditions:

1. All applicants must occupy the home to which the application relates as their principal place of residence **for a continuous period of 6 months commencing within 12 months** (or a longer time approved by the Commissioner of State Revenue) of the completion of the transaction. In the case of a contract to purchase an established home, the completion date is the settlement date, while in the case of a building construction, the completion date is the date the home is ready for occupation.
2. If the residency condition is **not complied** with you must give written notice of the fact and repay the grant to the Commissioner **within 30 days of the expiration** of the residency requirement or the date it becomes apparent you will not be able to fulfil the requirement, whichever is the earlier.
3. If the residency requirement is not met, your written notification of the fact to the Commissioner in respect of the First Home Owner Grant, will result in a re-assessment of the transfer duty on your agreement at the general rate of transfer duty or upon application, the residential concessional rate.
4. Please note that all FHOG applications are subject to scrutiny by the Office of State Revenue to confirm that an applicant has met the above conditions. **FHOG recipients who fail to meet these conditions will be required to repay the grant and an additional penalty of up to 100% of the grant provided plus any duty that would have been chargeable had the First Home Owner Rate of duty not been applied.**

Please note that the Commissioner has discretionary powers in relation to the above conditions:

1. The Commissioner may consider requests in writing to exempt applicants from the residency requirement, provided at least one applicant occupies the home and the Commissioner considers there are good reasons to do so. Applicants must make the request for exemption prior to the expiry of the 12 month period.
2. The Commissioner may consider requests in writing to extend the 12 month period within which applicants must meet the residency requirement, should unforeseen circumstances arise. Applicants must make the request for extension prior to the expiry of the 12 month period.