



## FIRST HOME OWNER RATE OF DUTY FOR A GIFTED HOME

SECTIONS 141 – 146 OF THE *DUTIES ACT 2008*

### APPLICATION FORM AND LODGMENT GUIDE

A first home owner who is not eligible for the First Home Owner Grant because the home has been gifted, may still be eligible for the First Home Owner Rate (FHOR) of transfer duty. Although not eligible to apply for the First Home Owner Grant, to obtain the FHOR of duty, the applicant/s will need to satisfy the eligibility criteria and obligations set out in 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 Office of State Revenue website at [www.osr.wa.gov.au](http://www.osr.wa.gov.au)

**Note:** If it is determined that you are not eligible for the FHOR of duty, upon application, the residential rate of transfer duty may apply to the transaction. The Office of State Revenue will advise you in writing of the reasons for the determination and request an application form be completed to enable duty to be charged at the applicable concessional rate of duty.

For further information on the residential concessional rate please refer to [Duties Fact Sheet 'Transfer of Residential Property'](#) available at the Office of State Revenue website at [www.osr.wa.gov.au](http://www.osr.wa.gov.au)

### TO APPLY

An applicant must:

- Fully complete the application form and lodge it with all relevant supporting documentation.
- Be a natural person (i.e. not applying as a company or trust) and at least 18 years of age at the commencement date of the eligible transaction.
- Be an Australian citizen or permanent resident or be applying with a person who is, at the commencement date of the eligible transaction.
- Ensure each person holding a relevant interest in the property is an applicant at completion of the eligible transaction.
- Ensure all applicants will occupy the home as their principal place of residence for a **continuous period of six (6) months** commencing within 12 months of completion of the eligible transaction.
- Lodge this application form within 12 months of completion of the eligible transaction.

An applicant and/or their spouse/de facto partner must:

- Not have previously received a First Home Owner Grant in any State or Territory of Australia.
- Not have previously received a First Home Owner Rate of Transfer Duty.
- Not have **owned** a residential property anywhere in Australia prior to 1 July 2000.
- Not have **owned and occupied** a residential property anywhere in Australia **on or after** 1 July 2000.

### INFORMATION REQUIRED

If you are gifted a home, whether it's an existing home, new home or 'off the plan' home, you are required to submit the **original signed and dated transaction record** (i.e. contract for sale, transfer of land) with your application form, unless the transfer of land has been lodged with Landgate.

## PROOF OF IDENTITY

Each *applicant* and their *spouse/de facto partner* must provide either an original document or *certified copy* from each of the 4 categories (4 documents per person). A single document cannot be used for more than one category.

Preferred documents are shown below.

**Do not mail original documents.** Only mail **certified copies**.

CATEGORY 1 – Primary identity document and evidence of citizenship or permanent residency (provide one document)

If an Australian Citizen:

- Australian birth certificate issued by Registry of Births, Deaths and Marriages
- Australian Passport
- Australian Citizenship Certificate

If a New Zealand citizen:

- Current passport

**Note:** New Zealand citizens must be living in Australia upon commencement of the eligible transaction.

If a citizen of another country:

- Current passport
- Evidence of permanent residency or permanent residence visa

**Note:** At least one applicant must have Permanent Residency Visa or Australian Citizenship Certificate. Permanent Residency Visa must have been issued on or before the commencement date of the eligible transaction.

CATEGORY 2 – Linkage between identity and person (photo and signature) (provide one document):

- Australian Drivers Licence (current)
- Passport (current)
- Firearms Licence (current)
- Proof of age issued by the Department for Planning and Infrastructure (photo ID card)

CATEGORY 3 – Evidence that applicant resides in Australia (provide one document):

- Medicare Card
- Motor Vehicle Registration
- Centrelink or Department of Veterans Affairs Card
- Debit/Credit Card of a financial institution

CATEGORY 4 – Evidence of applicant's residential address (provide one document):

- Utility documents of residential address (e.g. bills for electricity, gas, water etc)
- Insurance Policy with current residential address
- Statement of account of a financial institution

ADDITIONAL SUPPORTING EVIDENCE IS REQUIRED IF ANY OF THE FOLLOWING APPLIES TO YOU:

If you are: Married – a copy of your marriage certificate;  
Divorced – a copy of your divorce certificate;  
Widowed – a copy of the death certificate of your spouse/de facto partner;  
Name Change – a copy of the change of name certificate;  
Separated – a statutory declaration with the following information:

- the name of your former spouse/de facto partner;
- spouse/de facto partner's date of birth;
- the date you were married or commenced your domestic relationship;
- the date you separated;
- your former spouse/de facto partner's current address (if known);
- a statement to the effect that you do not live together and have no intention of resuming cohabitation.

**Note: Please do not post original proof of identity and supporting evidence documents to the Office of State Revenue. Only post certified photocopies of the documents.**

Please provide certified photocopies of the required documents, or the originals if proof of identity is conducted at the Office of State Revenue front counter. Please note that copies may only be certified by the following – Police Officer, Bank Employee, Justice of the Peace, Minister of Religion, Pharmacist, Medical Practitioner, Dentist, Public Servant, Primary or Secondary Teacher, Member of Parliament or Legal Practitioner.

## RESIDENCE REQUIREMENT

All applicants **must** occupy the home as their principal place of residence **for a continuous period of six (6) months** commencing within 12 months of settlement in the case of established properties. If the applicant/s are unable to occupy the home as their principal place of residence for a continuous period of six (6) months, the onus is on the applicant/s to advise the Commissioner of their circumstances. The Commissioner may consider an exemption from this requirement in certain cases.

### WHAT HAPPENS IF THE APPLICANT CANNOT MEET THE ABOVE RESIDENCE REQUIREMENT?

If the residence requirement is not going to be satisfied, the applicant/s must give written notice of the fact to the Commissioner and the transaction will be reassessed upon completion of the applicable application form at the residential concessional rate of duty.

Please note that all applications for the FHOR of duty are subject to scrutiny by the Office of State Revenue to confirm that applicant/s have met the eligibility criteria as required. Applicants who fail to meet these criteria will be required to pay duty at the applicable rate of duty and an additional penalty of up to 100% of the duty plus any duty that would have been chargeable had the First Home Owner Rate of duty not been applied.

## HOW TO LODGE YOUR APPLICATION

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### Delivery to:

**Office** 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@df.wa.gov.au](mailto:duties@df.wa.gov.au)

**Website:** [www.osr.wa.gov.au](http://www.osr.wa.gov.au)

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## FIRST HOME OWNER RATE OF DUTY FOR A GIFTED HOME

*DUTIES ACT 2008*  
 SECTIONS 141 – 146

Office Use Only	
Approval Y/N	_____
Application received by	_____
Bundle ID	_____

### APPLICATION FORM

#### SECTION 1 – ELIGIBILITY CRITERIA

Date Stamp here when received.

These criteria are determined as at the date of commencement of the eligible transaction.

All applicants and/or their spouse/de facto partner must be considered when answering the eligibility questions.

Applications must be lodged within 12 months of the completion of the eligible transaction.

Please note that there are significant penalties for making a false or misleading statement.

**Please answer all questions and mark (x) the appropriate boxes**

- Can **every** applicant and/or their spouse/de facto partner declare that they have **never** received and retained a grant under the *First Home Owner Grant Act 2000* in any State or Territory of Australia?  Yes  No
  - Can **every** applicant and/or their spouse/de facto partner declare that they have **never** held a relevant interest in a residential property in any State or Territory of Australia before 1 July 2000?  Yes  No
- Note:** Applicants and/or their spouse/de facto partner who have held a relevant interest in a residential property prior to 1 July 2000 are not eligible for the First Home Owner Rate (FHOR) of duty.
- Can **every** applicant and/or their spouse/de facto partner declare that they have **never** occupied a residential property in which they held a relevant interest on or after 1 July 2000 in any State or Territory of Australia?  Yes  No
  - Is **every** applicant a natural person (e.g. not a company)?  Yes  No
  - Is **every** applicant at least 18 years of age?  Yes  No
  - Is **at least one** applicant a permanent resident or Australian citizen?  Yes  No
  - Will **all** applicants be occupying the home as their principal place of residence for a continuous period of six (6) months commencing within 12 months of completion of the eligible transaction?  Yes  No
  - Has each applicant on or after 1 July 2008 received as a gift, a home in Western Australia?  Yes  No

**Note:** If you have answered 'Yes' to all the above questions, you may be entitled to the FHOR of duty. Please include an annexure (where applicable), which provides any further information that may bear upon your eligibility for the FHOR of duty.

## SECTION 2 – APPLICANT DETAILS

(Please refer to the definitions of ‘applicant(s)’ and ‘relevant interest’ available on page 10)

It is essential that **ALL** applicants complete this section.

In instances where there are more than two applicants, please attach an additional application form and complete the appropriate sections of that application.

Number of persons who have or will have a relevant interest in the property?

**Applicant 1**

**Applicant 2**

Title MR  MRS  MS  MISS  DR  MR  MRS  MS  MISS  DR

First name

Middle name(s)

Family name

**Please provide name on birth certificate if different to the above.**

Original first name

Original middle name(s)

Original family name (e.g. maiden name)

Date of Birth 

D	D	M	M	Y	Y	Y	Y

D	D	M	M	Y	Y	Y	Y

Has the applicant ever used any name other than the names declared above?  YES  NO  YES  NO

If **YES**, please list names used

Place of Birth State/Territory 

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Country of Birth

Daytime contact telephone no ( )  ( )

Current residential address 

State		Postcode	

State		Postcode	

Address for service of notices (if different to above) 

State		Postcode	

Do you have a spouse/de facto partner?  Yes  No  Yes  No

If Yes, please answer the next question.

If Yes, please answer the next question.

Will your spouse/de facto partner also have a relevant interest in the home to which this application relates?  Yes  No  Yes  No

If NO, your Spouse/De facto partner must complete Section 6 (Spouse details).

If NO, your Spouse/De facto partner must complete Section 6 (Spouse details).

Please tick all States and/or Territories in which you have lived? 

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ACT	NSW	NT	QLD	SA	TAS	VIC	WA	
<input type="checkbox"/>							<input type="checkbox"/>	IOT

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ACT	NSW	NT	QLD	SA	TAS	VIC	WA	
<input type="checkbox"/>							<input type="checkbox"/>	IOT

## SECTION 3 – DETAILS OF HOME GIFTED

### 1. Address of Property

Address					
Lot No	and/or Unit and Street No.	Street Name			
Town/Suburb	State/Territory	Postcode			
Title Type	Certificate of Title <input type="checkbox"/>	Other <input type="checkbox"/>	Volume	Folio	

(Please mark (x) the appropriate box)

Value of home \$

**Note:** Please attach a completed Duties Valuation Form which is available from the OSR website at [www.osr.wa.gov.au](http://www.osr.wa.gov.au) or provide a copy of a recent sworn valuation (made within 3 months from the date of the transaction) if the value of the property is less than \$400,000.

Date when occupation commenced or intended date of occupancy (if not known, please estimate).

D	D	M	M	Y	Y	Y	Y

### 2. Transaction Details

**What type of transaction does this application refer to: (please mark (x) the appropriate box).**

Established Home  'Off the Plan' Home  New Home

Date transaction entered into (e.g. date transfer of land or deed of gift)  / / 20 Date of settlement  / / 20

**OSR USE ONLY**

Has documentary evidence been sighted?  Yes

Eligibility Date: / / 20

## SECTION 4 – TRANSFER DUTY PAYMENT OR LODGMENT DETAILS

Has transfer duty been paid?  Yes  No

**OR**

Has the transaction record been lodged with the Office of State Revenue?  Yes  No

**Bundle ID** (if applicable)

Person who paid or will pay transfer duty liability

Title MR  MRS  MS  MISS  DR  MR  MRS  MS  MISS  DR

First name

Middle name(s)

Family name

## SECTION 5 – APPLICANT DECLARATION

1. I have completed and submitted the application form and all relevant documents in support of this application.
2. I will be residing in the home that is the subject of this application as my principal place of residence for a continuous period of six (6) months commencing within 12 months of settlement.
3. I undertake to notify the Commissioner of State Revenue of any notifiable event relevant to the legislation requirements under the *First Home Owner Grant Act 2000* within 30 days from the occurrence of that notifiable event.
4. I have read and understood the information prepared by the Office of State Revenue (OSR) relating to the conditions of eligibility. I accept that if the conditions are not met, I may not be entitled to the FHOR of duty.
5. I understand that the OSR may give some of this information to other government agencies authorised by law to receive it.
6. I authorise the Commissioner to address all correspondence, in respect to this application, to Applicant 1 at the address nominated.
7. I declare that at the commencement of the eligible transaction that **at least one applicant** for the FHOR of duty is a **permanent resident or an Australian citizen**.
8. I acknowledge that I may be liable for penalties of up to \$20,000 plus three times the amount of tax that was or might have been avoided for making a false or misleading statement on or in connection with this application for the FHOR of duty.

I declare that I have read and understood the information above and that the information provided in this application is true and correct. I also declare that I have not previously received, or been entitled to receive the First Home Owner Grant under the *First Home Owner Grant Act 2000* or a corresponding Act in another State or Territory, either alone or together with any other person or persons.

### Applicant 1

Name

Signature of Applicant 1

Date

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Before me

Signature of witness (not an applicant or spouse/de facto partner of an applicant)

Full name

Name of witness

Address of Witness


### Applicant 2

Name

Signature of Applicant 2

Date

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Before me

Signature of witness (not an applicant or spouse/de facto partner of an applicant)

Full Name

Name of witness

Address of Witness


## SECTION 6 – SPOUSE/DE FACTO PARTNER DETAILS

This schedule must be completed where the spouse/de facto partner of an applicant **has not** been specified as an applicant in section 2 of the application.

	Spouse/De facto of Applicant 1	Spouse/De facto of Applicant 2																																
Title	MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS <input type="checkbox"/> DR <input type="checkbox"/>	MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS <input type="checkbox"/> DR <input type="checkbox"/>																																
First name	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>																																
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Original family name (e.g. maiden name)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>																																
Date of Birth	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="font-size: 8px;">D</td><td style="font-size: 8px;">D</td></tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="font-size: 8px;">M</td><td style="font-size: 8px;">M</td></tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td></tr> </table>			D	D			M	M					Y	Y	Y	Y	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="font-size: 8px;">D</td><td style="font-size: 8px;">D</td></tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="font-size: 8px;">M</td><td style="font-size: 8px;">M</td></tr> </table> <table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> <tr><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td><td style="font-size: 8px;">Y</td></tr> </table>			D	D			M	M					Y	Y	Y	Y
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Place of Birth	State/Territory																																	
Country of Birth	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>																																
Has the spouse/de facto ever used any name other than the names declared above?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No																																
If <b>YES</b> , please list names used	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>																																
Please tick all States and/or Territories in which you have lived?	<input type="checkbox"/> ACT <input type="checkbox"/> NSW <input type="checkbox"/> NT <input type="checkbox"/> QLD <input type="checkbox"/> SA <input type="checkbox"/> TAS <input type="checkbox"/> VIC <input type="checkbox"/> WA <input type="checkbox"/> IOT	<input type="checkbox"/> ACT <input type="checkbox"/> NSW <input type="checkbox"/> NT <input type="checkbox"/> QLD <input type="checkbox"/> SA <input type="checkbox"/> TAS <input type="checkbox"/> VIC <input type="checkbox"/> WA <input type="checkbox"/> IOT																																

**I declare that the details above and the answers provided in questions 1, 2 and 3 of the Applicant Eligibility Criteria in Section 1, in so far as they relate to me, are true and correct.**

1. I authorise the Commissioner of State Revenue to conduct checks of any information provided in this schedule.
2. I acknowledge that I may be liable for penalties of up to \$20,000 plus three times the amount of tax that was or might have been avoided for making a false or misleading statement on or in connection with this application.

	Spouse/De facto of Applicant 1	Spouse/De facto of Applicant 2										
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>										
	Name of Spouse/De facto of Applicant 1	Name of Spouse/De facto of Applicant 2										
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>										
	Signature of Applicant 1	Signature of Applicant 2										
Date	<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;">2</td><td style="width: 20px; height: 20px;">0</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>		2	0			<table border="1" style="display: inline-table; border-collapse: collapse; text-align: center;"> <tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;">2</td><td style="width: 20px; height: 20px;">0</td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr> </table>		2	0		
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Before me	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>										
	Signature of witness (not an applicant or spouse/de facto partner of an applicant)	Signature of witness (not an applicant or spouse/de facto partner of an applicant)										
Full name	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>										
	Name of witness	Name of witness										
Address of Witness	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>										
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## EVIDENCE TO BE SUBMITTED IN SUPPORT OF THE APPLICATION

Please attach documentation here

### Proof of identity

The following documentation is required as proof of Australian Citizenship or Permanent Resident status for one of the applicants and MUST be sighted by OSR and MUST be submitted in support of the application.

	Tick if attached (Applicant)	Tick if sighted by OSR Officer (Office Use Only)
An original (if proof of identity provided at OSR front counter), or certified photocopy of one of the following:		
Australian or New Zealand birth certificate or birth extract;	<input type="checkbox"/>	<input type="checkbox"/>
Australian or New Zealand Passport;	<input type="checkbox"/>	<input type="checkbox"/>
Australian citizenship certificate;	<input type="checkbox"/>	<input type="checkbox"/>
Permanent Residency Visa	<input type="checkbox"/>	<input type="checkbox"/>
Date Granted:    /    /    20    Sub Class:	<input type="checkbox"/>	<input type="checkbox"/>

  

(Office Use Only)		
Document Number	Type of Document/Class	Name on Document
<b>Supporting evidence (if applicable)</b>		
	Copy of divorce (Decree nisi), marriage, death or change of name certificate.	<input type="checkbox"/>
	Statutory declaration for those who have separated must have: name of spouse, spouse's date of birth, date of marriage, date of separation, current address (if known), a statement to the effect that the couple do not intend to live together and have no intention of resuming cohabitation.	<input type="checkbox"/>
<b>Proof of gifted property</b>		
	For an established home, new home or "off the plan" home, you are required to submit the original signed and dated transaction record (e.g. transfer of land) with your application form.	<input type="checkbox"/>

**Note: do not post original proof of identity and supporting evidence documents to the Office of State Revenue.** Only post certified photocopies of the documents.

Provide certified photocopies of the required documents. Please note that copies may only be certified by the following – Police Officer, Bank Employee, Justice of the Peace, Minister of Religion, Pharmacist, Medical Practitioner, Dentist, Public Servant, Primary or Secondary Teacher, Member of Parliament or Legal Practitioner.

If proof of identity is conducted at the Office of State Revenue front counter, please provide original documents.

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## DEFINITIONS

Reference should be made to the *First Home Owner Grant Act 2000* and the *Duties Act 2008* for an exhaustive list of definitions.

**Applicant(s)** – A person(s) who, on completion of the eligible transaction will have a relevant interest in the land on which the home is built.

**Certified copy** – A copy of an original that has been sighted by an acceptable person and noted on the copy that it is a true copy of the original. An acceptable person includes; Police Officer, Bank Employee, Justice of the Peace, Minister of Religion, Pharmacist, Medical Practitioner, Dentist, Public Servant, Primary or Secondary Teacher, Member of Parliament or Legal Practitioner.

**Commencement of the Eligible Transaction** – in the case of a gifted home, the date when the dutiable transaction is entered into.

**Commissioner** – Commissioner of State Revenue

**Completion of the Eligible Transaction** – In the case of a gifted home, the date when the transferee/s becomes entitled to possession of the home.

**Established home** – A home that has been previously occupied and is lawfully fit for occupancy.

**Home** – Is a building, affixed to land, that:

- (a) may lawfully be used as a place of residence; and
- (b) is, in the Commissioner's opinion, a suitable building for use as a place of residence.

**Intended Date of Occupancy** – Is the date on which the applicant(s) expects to commence living in the home as their principal place of residence.

**Natural Person** – A person and does not include a company

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

**Notifiable Event** – When any part of the eligibility criteria cannot be met, the applicant(s) must notify the Commissioner within 30 days from the occurrence of the event. For example, when the applicant(s) does not occupy the home as their principal place of residence for a continuous period of six (6) months.

**Off the Plan** – An agreement for the purchase of the home on a proposed strata lot in an unregistered plan of subdivision of land.

**Office of State Revenue/OSR** – Office of State Revenue of Western Australia

**Owner/Home Owner** – A person who has a relevant interest in land on which a home is built.

**Permanent Resident** – A person who holds a permanent visa within the meaning of section 30 of the *Migration Act 1958* of the Commonwealth; or a New Zealand citizen who is the holder of a special category visa within the meaning of section 32 of the *Migration Act 1958* of the Commonwealth and has satisfied the Commissioner that he or she intends to reside permanently in Australia.

**Relevant Interest** – Refers to the means by which a person holds their interest in land on which the home is built. This commonly is an estate in fee simple. Other forms of interest are defined in the *First Home Owner Grant Act 2000*.

**Residential Property (*First Home Owner Grant Act 2000*)** – Land in Australia on which there is a home, which is a lawfully occupied residence or is suitable for occupation. These include; homes, townhouses, units, flats, duplexes, converted warehouses, fixed transportables and moveable homes.

**Spouse/De facto partner** – The person who on the commencement date of the eligible transaction to which the applications relates, is married or living in a de facto relationship with the applicant and has lived on that basis with the applicant for at least 2 years.

## CONTACTS

You may submit this application to the Office of State Revenue:

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**Delivery to:**

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

**Postal address:** Office of State Revenue  
GPO Box T1600  
PERTH WA 6845

**Enquiries:**

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

**Facsimile:** (08) 9226 0834

**E-mail:** [duties@df.wa.gov.au](mailto:duties@df.wa.gov.au)

**Website:** [www.osr.wa.gov.au](http://www.osr.wa.gov.au)

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