



FIRST HOME OWNER RATE OF DUTY

BUNDLE ID									
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A first home owner may be eligible for the first home owner rate ('FHOR') of transfer duty in respect of the acquisition of a home or vacant land which is valued within the thresholds and the Commissioner of State Revenue ('Commissioner') has:

- approved that person to receive a first home owner grant ('FHOG') under the *First Home Owner Grant Act 2000*; or
- pre-approved that person for the FHOR of transfer duty for a purchased or gifted established home.

For details on eligibility, thresholds and rates, please refer to [Duties Fact Sheet 'First Home Owner Rate of Duty'](#) available from the Office of State Revenue ('OSR') website at www.osr.wa.gov.au.

IMPORTANT

This application form must be submitted to the OSR together with the following information, where applicable:

1. Please read the conditions on page 3 before completing this application form.
2. Where duty has not been paid:
 - a) If you are using a settlement agent – You must provide this completed application form and your original documents (e.g. offer and acceptance contract and/or transfer of land) to the settlement agent to receive an assessment at the first home owner rate of duty.
 - b) If you are conducting your own settlement – You must provide this completed application form and your original documents (e.g. offer and acceptance contract and/or transfer of land) to the OSR.
3. Where duty has been paid – If you require a refund of duty, you must provide this completed application form to the OSR together with the document on which the **original duty stamp** is printed or to which the Certificate of Duty is attached (e.g. offer and acceptance contract and/or transfer of land).

DETAILS OF THE TRANSFEREE(S)

1.

(Given Names)	(Surname)	(Former Surname)
/ / of		
(Date of Birth)	(Address)	

Telephone: () _____

2.

(Given Names)	(Surname)	(Former Surname)
/ / of		
(Date of Birth)	(Address)	

Telephone: () _____

IMPORTANT

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

- a) \$20,000; and
- b) three times the amount of duty that was avoided or might have been avoided if the false or misleading information had been accepted as true.

DECLARATION

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

Signature: _____ Date: ____ / ____ /20

Signature: _____ Date: ____ / ____ /20

CONTACT THE OFFICE OF STATE REVENUE

This form can be lodged electronically, as an attachment to a web enquiry, or in person.

Online: [www.finance.wa.gov.au/cms/State Revenue/Online Services/Online Services.aspx](http://www.finance.wa.gov.au/cms/State_Revenue/Online_Services/Online_Services.aspx)

Delivery to:

Office Office of State Revenue
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)

Web Enquiry www.osr.wa.gov.au/DutiesEnquiry

Website www.osr.wa.gov.au

PLEASE READ THE FOLLOWING CONDITIONS PRIOR TO COMPLETING THIS APPLICATION FORM

The FHOR of transfer duty is applied in anticipation of all applicants meeting all the eligibility criteria for the 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 at least 6 months commencing within 12 months of the completion date of the transaction** (or a longer time approved by the Commissioner). In the case of a contract to purchase an established home, the completion date is the settlement date. In the case of a building contract, the completion date is the date the home is ready for occupation.
2. If the residency requirement is not complied with, you must give written notice of the fact and repay the FHOG and/or duty concession 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 this fact to the Commissioner will result in a reassessment of the transfer duty at the general rate or, upon application, at the residential concessional rate.
4. Please note that all applications are subject to scrutiny by the OSR to confirm that an applicant has met the above conditions. FHOG and FHOR of transfer duty recipients who fail to meet these conditions will be required to repay the FHOG together with an additional penalty of up to 100% of the FHOG provided, plus any duty that would have been chargeable had the FHOR of transfer duty not been applied.

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

- The Commissioner may consider requests in writing to exempt applicants from the residency requirement, providing that at least one applicant occupies the home and that 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.
- The Commissioner may consider requests in writing to extend the 12 month period within which the residency requirement must be met where unforeseen circumstances arise that prevent the applicants from meeting the requirement. Applicants must make the request for extension prior to the expiry of the 12 month period.