



Application for First Home Owner Rate of Duty

Sections 141 to 146 of the *Duties Act 2008*

If your property is or will be used as your principal place of residence, use this form to apply for the first home owner rate of duty.

1. **Lodge this form before settlement to reduce the amount of duty payable.**
2. **Go to www.osr.wa.gov.au/portal after settlement to receive a refund of duty already paid. You will not need to complete this form.**

What to do	
Before settlement	After settlement
<p>Provide this form to your settlement agent.</p> <p>OR</p> <p>If you are conducting your own settlement, submit this form and the contract of sale (e.g. offer and acceptance) online at www.osr.wa.gov.au/portal</p>	<p>Go to www.osr.wa.gov.au/portal and submit:</p> <ul style="list-style-type: none"> <input type="checkbox"/> the contract for sale (e.g. offer and acceptance) <input type="checkbox"/> the certificate of duty <input type="checkbox"/> a copy of your ID (e.g. driver's licence) <input type="checkbox"/> a copy of a bank statement for the account to receive the refund. The account must be in the names of all purchasers/transferees or the person nominated on page 2 of this form.

Details of the purchasers on the contract or transferees on the transfer of land			
Person 1		Person 2	
Name:		Name:	
Date of birth:		Date of birth:	
Phone:		Phone:	
Email:		Email:	
If there are more than two purchasers or transferees, please attach a list of names and signatures.			
Person lodging this form: <input type="checkbox"/> Agent <input type="checkbox"/> Purchaser/transferee - name:			
Address for receiving correspondence:			

Details of the application									
FHOG UIN	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>								
This can be found in the top right corner of your FHOG approval letter or FHOR pre-approval letter.									

Details of the property purchased / transferred			
Street address:			
Lot number:		Plan/Diagram/Strata Plan number:	
Volume:		Folio:	

Details of the transaction

Please select land type

Established home

- Established house or apartment
- House and land package under a single contract. Generally the house is constructed before settlement

Vacant land

- Land on which there was no residence
- House and land package where there are separate contracts for the house and the land. Generally the house is constructed after settlement
- Established residence to demolish and rebuild without the purchaser residing in the property before demolition

Date of settlement: / /

Date ready for occupation (handover): / /

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 tax that was avoided or might have been avoided if the false or misleading information had been accepted as true.

I/We declare I/we have provided true, complete and correct answers and information.

This declaration must be signed by all purchasers / transferees

Purchasers / transferees

Person 1	Name: _____	Signature: _____	Date: _____
Person 2	Name: _____	Signature: _____	Date: _____

Authorisation to pay a refund of duty to a nominated person (optional)

A refund of duty can only be paid in the name or account of all purchasers/transferees who were liable to duty unless they all authorise it to be paid to a nominated person. Complete the nomination below if you require the refund to be paid to a nominated person.

I/we nominate the Commissioner to issue the refund of duty to be paid to:

Full name of payee: _____

- One of the purchasers
- Agent or legal representative

Names and signatures of all purchasers / transferees

_____ Name	_____ Name	_____ Name
_____ Signature	_____ Signature	_____ Signature

More information

Visit www.wa.gov.au/organisation/department-of-finance/transfer-duty or call us on 08 9262 1100

See the [First Home Owner Rate of Duty](#) fact sheet on our website at WA.gov.au

Enquiry:	www.osr.wa.gov.au/DutiesEnquiry	Lodge online:	www.osr.wa.gov.au/portal
Office:	RevenueWA Level 3, 200 St Georges Tce PERTH WA 6000	Post:	RevenueWA GPO Box T1600 PERTH WA 6845