



## 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 [RevenueWACONnect](#) and access the Online Services 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><b>OR</b></p> <p>If you are conducting your own settlement, submit this form and the contract of sale (e.g. offer and acceptance) in the Online Services Portal via <a href="#">RevenueWACONnect</a></p>	<p>Go to <a href="#">RevenueWACONnect</a> then access the Online Services Portal and submit:</p> <p><input type="checkbox"/> the contract for sale (e.g. offer and acceptance)</p> <p><input type="checkbox"/> the certificate of duty</p> <p><input type="checkbox"/> a copy of your ID (e.g. driver's licence)</p> <p><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.</p>

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	
<i>If there are more than two purchasers or transferees, please attach a list of names and signatures.</i>			
Person lodging this form		<input type="checkbox"/> Agent <input type="checkbox"/> Purchaser/transferee - name:	
Address for receiving correspondence			

Details of the application							
FHOG UIN							
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							
Address				Local Government Authority (e.g. City of Perth)			
Suburb		Postcode					
Plan/Diagram/Strata Plan No.		Lot		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

### Location of home

- Inside Metropolitan or Peel Region
- Outside Metropolitan or Peel Region

See [WA.gov.au](http://WA.gov.au) for the definition of regions.

### 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

<b>Person 1</b>	Name: _____	Signature: _____	Date: _____
<b>Person 2</b>	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-treasury-and-finance/transfer-duty](http://www.wa.gov.au/organisation/department-of-treasury-and-finance/transfer-duty) or call 08 9262 1100

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

<b>Enquiry</b>	<a href="http://www.osr.wa.gov.au/DutiesEnquiry">www.osr.wa.gov.au/DutiesEnquiry</a>	<b>RevenueWACONNECT</b>	<a href="http://osr.wa.gov.au/revenuewacconnect">osr.wa.gov.au/revenuewacconnect</a>
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## Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law.

See [www.wa.gov.au/organisation/department-of-treasury-and-finance/revenue-wa-privacy-and-personal-information](http://www.wa.gov.au/organisation/department-of-treasury-and-finance/revenue-wa-privacy-and-personal-information) for details about how your personal information is handled.