



FIRST HOME OWNER: REDUCTION OR REFUND OF STAMP DUTY

UNDER SECTION 75AG OF THE STAMP ACT, 1921
OR
REASSESSMENT UNDER THE TAXATION ADMINISTRATION ACT 2003

APPLICATION FORM

A First Home Owner may be eligible for a reduction or refund of stamp duty of up to \$500 in respect of the acquisition of residential property or vacant land. The applicant may also be eligible for a concessional rate of stamp duty where the residential property includes a dwelling house and the value of which does not exceed \$135,000 and has not been received as a gift.

For details on eligibility, please refer to the FACT SHEET available from the Office of State Revenue or from the web site at www.osr.wa.gov.au.

All persons acquiring the property, other than a government body, must complete this form. If more than two persons have acquired the property please complete additional forms and submit all applications together.

Please ensure all relevant questions are answered.

Purchasers/Transferees

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

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

Please tick (✓) the relevant box:

- Application under the provisions of section 75AG of the Stamp Act, 1921 for a stamp duty reduction in respect of the acquisition of the property described below; OR
Application under the provisions of section 75AG of the Stamp Act, 1921 for a stamp duty reduction and for a concessional rate of stamp duty under section 75AE in respect of the acquisition of the property described below:

**Details Of Property Being Purchased**

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

Please tick if property is located north of the 26th parallel

**1. Value Of Residential Property**

1.1 What price was paid for the residential property?

1.2 Where property is being acquired in association with a government body, what is the interest being acquired by the applicants?

1.3 What is the fair market value of the whole property?

**NOTE:** Show value of 100% interest.

**2. Trustees, Agent, etc.**

2.1 Has the property been acquired or is it intended that the property be acquired by any of the applicants as trustee on behalf of any other person?

2.2 If the answer to question 2.1 is **YES**:

(a) provide details of the nature of the trust relationship.

.....

(b) show the full name of the beneficiary, on whose behalf the property was purchased.

Name: .....

**3. Dwellinghouse**

3.1 Does the property include a dwellinghouse which all of the applicants, or the beneficiary identified in question 2.2 above (if applicable), intend to occupy as their principal place of residence for an indefinite period upon obtaining ownership rights?

**NOTE:** Applicant/beneficiary must be a natural person.  
**(If the answer to question 3.1 is YES please go to question 5)**  
**(If the answer to question 3.1 is NO please go to question 4)**

**4. Vacant Land or Residential Property that is not occupied**

4.1 Has construction of the dwellinghouse on the land commenced which all of the applicants, or the beneficiary identified in question 2.2 (if applicable) intend to occupy as their principal place of residence upon completion?

WRITE YES OR NO

**( If the answer to Question 4.1 is NO, you are not yet eligible to apply for the First Home Owners Refund of stamp duty)**

4.2 What was the date of commencement of construction?

..... / ..... / .....

**5. Residential Property Ownership**

5.1 Have any of the applicants ever owned, either alone or jointly, other property either within or outside Western Australia, which included a dwellinghouse?

WRITE YES OR NO

5.2 If the answer to **Question 5.1 is YES**, show the name of the applicant concerned and indicate his/her interest or share in the property now being purchased.

Name: .....

Interest/Share: .....

**6. Previous Reduction Or Refund**

6.1 Have any of the applicants ever received, either alone or jointly, a First Home Owners reduction or refund of stamp duty under the provisions of Section 75AG of the *Stamp Act, 1921*?

WRITE YES OR NO

6.2 If the answer to **Question 6.1 is YES**, show the name of the applicant concerned and indicate his/her interest or share in the property now being purchased.

Name: .....

Interest/Share: .....

**7. Payment of Stamp Duty on Property Acquired**

7.1 Has stamp duty been paid on the acquisition of the property?

WRITE YES OR NO

7.2 Where the property is gifted, who paid or intends to pay the stamp duty?

.....

NOTE: Documentary evidence of the payment of stamp duty by the first home owner must accompany this application.

7.3 On what date was the stamp duty paid?

..... / ..... / .....

7.4 What was the amount of the stamp duty?

\$ \_\_\_\_\_

**8. Declaration**

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

Signature: ..... / ..... /20.....

Signature: ..... / ..... /20.....

Beneficiary Signature: ..... / ..... /20.....  
(referred to in question 2.2)

**NOTE:**

- Where **duty has not been paid**, an application for a reduction of duty should accompany the relevant instruments when they are submitted for stamping.
- Where duty **has not been paid but an assessment notice has issued** this application must be lodged with a copy of the assessment notice.
- Where the duty has been paid, the **original stamped** instrument of acquisition must accompany an application for a refund.

**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.**

**Applications : deliver personally to:**

Office of State Revenue  
Plaza Level, Mt Newman House  
200 St Georges Terrace  
PERTH WA 6000

**Or post to:**

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:** stampduty@df.wa.gov.au

**Website:** www.osr.wa.gov.au