

# Stamp Duty: A guide to the application

## Territory Home Owner Discount

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## 1. Introduction

The guide to the application (the guide) explains the eligibility criteria for the stamp duty Territory home owner discount (THOD), the lodgement requirements for applications and [applicant](#) obligations. Please read it carefully before completing the application form. The guide is for your ongoing reference and should not be lodged with your application.

Reference is made in the guide to Commissioner's Guidelines, which have been issued to provide further clarification on the eligibility criteria and related matters. Commissioner's Guidelines can be accessed from the [Territory Revenue Office \(TRO\) website](#) under [Home Incentives Publications](#).

## 2. Purpose of the THOD

The THOD is available from 8 February 2019, to provide eligible home buyers who have not held a relevant interest in a home in the Northern Territory in the past 24 months, a reduction on the stamp duty otherwise payable up to a maximum of \$18 601 when they purchase a home valued at \$650 000 or less.

The THOD is available to eligible home buyers who are building or purchasing a home, or vacant land on which to build a home, to live in as their principal place of residence. For vacant land, evidence of the intention to build must be supplied at the time of lodgement or, alternatively, the full stamp duty must be paid and a refund claimed when the evidence is available.

The 24 month period does not apply to applicants who no longer hold an interest in property as a result of a property settlement following a breakdown of relationship.

### **3. Key terms**

#### **Applicant**

A person (or persons) acquiring a property to which the application relates.

#### **Approved Agent**

A conveyancer or solicitor who has been approved by TRO to self-assess stamp duty on conveyances of property.

#### **Commissioner**

The Commissioner of Territory Revenue.

#### **Conveyance**

Conveyance includes a:

- contract for the purchase of a property
- transfer of a property whether by way of sale or gift
- transfer and a grant of a lease from the Territory that is convertible to an estate in fee simple
- transfer, grant, sublease or lease from the Commonwealth or Territory, or under section 19 or 19A of the *Aboriginal Land Rights (Northern Territory) Act 1976* (Cth) for a term of 15 years or more.

#### **De facto partner**

Persons, including same sex partners, who are not married to each other but are in a marriage-like relationship. For further information on the meaning of a 'de facto relationship' and factors considered in determining one, refer to Commissioner's Guideline [CG-HI-004](#).

#### **Eligible transaction**

A conveyance of land or home to a Territory Home Owner executed on or after 8 February 2019. Note: prior to 7 May 2019, first home buyers may be eligible for the [first home owner grant](#) of \$26 000 for new homes or the [first home owner discount](#) of up to \$23 928.60 for established homes. An applicant who is eligible for these schemes cannot also receive the THOD.

#### **Home**

A building that is affixed to land where that building may lawfully be used as a place of residence and the Commissioner is satisfied it is a suitable building for use as a place of residence. It can include a transportable home permanently affixed to land and a unit in a unit complex.

If the building is within a Building Control Area under the *Building Act*, it must have the requisite approvals to be lawfully occupied as a place of residence. This is generally represented by an occupancy permit. If outside the Building Control Area, the building must have the structural integrity, essential facilities and services for use as a place of residence.

For further information on whether a building qualifies as a home, refer to Commissioner's Guideline [CG-HI-06](#).

### HRG

The home renovation grant, which is available to first home buyers who are purchasing an established home

### Permanent resident

A person who holds a permanent visa under section 30 of the *Migration Act 1958* (Cth) or a New Zealand citizen who holds a special category visa under section 32 of that Act.

### Possession

When the applicant obtains the right to occupy the property. If the property is acquired with vacant possession (that is, without an existing lease), it is the settlement date. If the property is acquired with an existing lease, it is the date the lease expires or is terminated.

### Principal place of residence

The home in which the applicant primarily resides. The most important characteristic of a principal place of residence is that the residence must be occupied on an ongoing or permanent basis as the applicant's settled or usual place of abode. It does not include a residence where occupation is transient, temporary or of a passing nature, or if the occupation is for some other purpose (such as renovating the residence for sale).

For further information on the meaning of 'occupy' and principal place of residence refer to Commissioner's Guideline [CG-HI-005](#).

### Related

For the purpose of the THOD, a person is related to another party when:

- one is the spouse or de facto partner of the other
- they are related by blood, marriage or adoption
- one is a shareholder or director of the other party
- one is a beneficiary of a trust for which the other party is trustee
- they are trustees of trusts which have common beneficiaries
- they are partners in a partnership
- they are participants in the same joint venture
- they are co-owners of property, whether held as joint tenants or tenants in common
- they have a prior business relationship
- or the transaction is not otherwise at arm's length. A transaction is generally considered to be at arm's length when it is between independent and unrelated persons, conducted on an equal footing in which each acts in his or her self-interest.

## Relevant interest

Refers to the means by which a person has held or holds an interest in a [residential property](#). The most common interest is a freehold interest (such as where ownership of the land is registered in that person's name). It also includes other interests, such as an interest of a lessee or sublessee under a long term lease granted by a state, territory or Commonwealth, or under certain legislation relating to Indigenous land.

An equitable interest in land (such as trust interest) is not a [relevant interest](#) unless it is the interest of a person under a legal disability for whom a guardian holds the interest.

## Residential property

Land on which there is a building that can be lawfully occupied as a place of residence and is suitable for use as a place of residence. It includes buildings on non-residential land such as farming property.

## Settlement date

The date the conveyance is completed.

## Spouse

Two persons validly married to each other and, in the case of Aboriginal or Torres Strait Islander persons, are married to each other according to the customs and traditions of the particular community of Aboriginal or Torres Strait Islander persons with which either party to the marriage identifies.

## Territory home owner

A person who has not held an interest in residential property in the Northern Territory in the 24 months prior to the execution of the conveyance. However, the 24 month period does not apply if a person no longer holds an interest in residential property as a result of a property settlement with a former spouse or de facto partner.

## 4. Amount of the THOD

For transactions entered into from 8 February 2019, the THOD reduces the stamp duty otherwise payable on the conveyance by up to \$18 601.

Calculators to assist in determining the stamp duty payable are provided on the TRO website at [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

## 5. Eligibility criteria

Persons are eligible for the THOD if they satisfy the following criteria.

### Criterion 1 – Natural persons

All applicants must be natural persons, that is, not a company.

### Criterion 2 – Minimum age

At the date of the conveyance, at least one applicant must be 18 years of age or more.

Applicants may be exempted from this requirement if the Commissioner is satisfied they are genuinely acquiring the property for their own benefit. For further details refer to Commissioner's Guideline [CG-HI-003](#).

### Criterion 3 – Australian citizenship or permanent residency

At the date the application is made, at least one applicant must be an Australian citizen or permanent resident.

If persons become Australian citizens or permanent residents after the date of the conveyance, they may still be eligible for the THOD provided their citizenship/residency is effective before the period for commencement of occupation expires.

However applicants will need to pay the full stamp duty to allow settlement to proceed and claim a refund when they have obtained citizenship or permanent residency.

### Criterion 4 – No other concession

Excluding the BuildBonus, the applicant must not have been paid nor be entitled to another grant, discount, concession or rebate administered by the Commissioner on the purchase of a home.

### Criterion 5 – First home in the Northern Territory in the past 24 months

Applicants and their spouses/de facto partners must not have held a relevant interest in residential property in the Northern Territory in the 24 months prior to the date the conveyance was executed. This applies even if the spouse/de facto partners are not party to the conveyance to which the application relates.

An exception applies for relevant interests in residential property formerly held by an applicant or their spouse/de facto partner solely in their name or together with a former spouse/de facto partner prior to the breakdown of the marriage or de facto relationship. Applicants seeking to have prior relevant interests disregarded are required to lodge supporting documentation as set out at section 9.

## Criterion 6 – Acquiring whole property

The applicants must be acquiring the whole beneficial interest in the land.

## Criterion 7 – Acquiring property in own right

Applicants must be acquiring the property in their own right, not in any other capacity such as an agent or trustee.

An exemption applies to a guardian acquiring a property for a person with a legal disability. In these circumstances, the guardian may apply for the THOD on behalf of that person. A copy of the guardian's lawful appointment must be provided with the application form.

## Criterion 8 – Occupancy requirements

At least one applicant must occupy the home as his or her principal place of residence for a continuous period of at least six months commencing within 12 months after taking possession of the home, which must occur within 12 months after the settlement date.

## Criterion 9 – Transaction

The applicants must have executed the conveyance to acquire the home or land on or after 8 February 2019 for a value not exceeding \$650 000. For vacant land, evidence of the intention to build must be supplied at the time of lodgement.

## Criterion 10 – No prior transaction

Applicants are NOT eligible to claim the THOD if:

- the contract (the subject of this application) replaces a contract made, either by the applicant or a person related to the applicant before 8 February 2019 to purchase the same or a substantially similar home
- the purchaser had an option to purchase the home (or a substantially similar home) granted before 8 February 2019
- or the vendor had an option to require the purchaser to purchase the home (or a substantially similar home) that was granted before 8 February 2019.

## 6. Discretion to vary the occupancy requirements

In special circumstances, the occupancy requirements may be varied by the Commissioner as follows:

- all applicants may be exempted from the occupancy requirements
- the period for commencing occupation of the home or for taking possession of the home after the settlement date may be extended
- the six-month period for continuous occupation of the home may be reduced.

For further information refer to Commissioner's Guideline [CG-HI-003](#).

## 7. Failure to comply with the occupancy requirements

Persons who have received the THOD must notify TRO in writing within 30 days after it first becomes apparent none of the applicants will be able to comply with the occupancy requirements.

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Failure to do so is an offence for which a maximum penalty of 50 penalty units may apply (current penalty unit values are available from [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)).

Where all of the persons fail to comply with the occupancy requirements, or are not otherwise eligible for the THOD, stamp duty is reassessed as if they were not eligible for the THOD. Interest and penalty tax may be included in the reassessment if the parties did not notify TRO within the required period or if their non-compliance is identified through the TRO compliance program.

## 8. Procedure for applying for THOD

To obtain the THOD at the time the stamp duty is assessed, the application with supporting evidence must be provided when the conveyance is lodged with TRO or an approved agent for assessment of stamp duty.

To obtain the THOD after stamp duty has been assessed and paid, please refer to section 10 of this guide, Refunds.

## 9. Supporting evidence

All documentation provided in support of applications must be either an original or a legible photocopy. All original documents will be returned by regular post and the TRO will not accept liability for any loss or damage incurred during transit.

Note: To apply for the THOD after stamp duty has been assessed and paid, the original document evidencing the conveyance (usually the contract of sale) must be re-lodged with the application.

The following documentation must be submitted with the application.

### 9.1 Proof of age, identity and Australian citizenship or permanent residency

Each applicant and his or her spouse/de facto partner must provide proof of identity.

The proof must also demonstrate that at least one applicant is 18 years of age or more at the date of the conveyance and at least one applicant is an Australian citizen or permanent resident. The proof may take the form of the following documents.

|  |  |  |
|--|--|--|
| <b>Australian citizenship or permanent residency</b>                       | If an Australian citizen   | <ul style="list-style-type: none"> <li>• Australian birth certificate issued by Registry of Births, Deaths and Marriages</li> <li>• or citizenship certificate or current Australian passport</li> </ul> |
|  | If a New Zealand citizen   | <ul style="list-style-type: none"> <li>• current passport</li> </ul>   |
|  | If a citizen of another country  | <ul style="list-style-type: none"> <li>• current passport</li> <li>• permanent residency certificate or permanent residency visa</li> </ul>  |
| <b>Photographic evidence (if not included in documents provided above)</b> | Current identification card issued by an Australian, state or territory government agency or authority, such as: | <ul style="list-style-type: none"> <li>• Australian driver's licence, passport or firearms licence that also displays the applicant's signature</li> </ul>   |



Note: Proof of change of name is required if the name on any documents presented is different to the names of the applicants or their spouses/de facto partners declared in sections 2 and 6 of the application form (such as marriage certificate, change of name certificate or deed poll).

## 9.2 Declaration by a non-applicant spouse/de facto partner

Where an applicant's spouse or de facto partner is not a party to the conveyance, he or she must make a declaration at section 6 of the application form confirming that he or she also satisfies the ownership requirements at criterion 5.

## 9.3 Evidence of a property settlement.

Copy of the relevant court order, binding financial agreement or declaration by the relevant applicant or spouse/de facto partner as to the date separation occurred.

## 9.4 Evidence of intent to build.

The minimum evidentiary requirements are:

|  | <b>Buildings within the Building Control Area</b>   | <b>Buildings outside the Building Control Area</b>  |
|--|---|---|
| Contract to build through a registered builder | <ul style="list-style-type: none"> <li>• a copy of the building contract, and</li> <li>• if the contract does not specify that building is a class 1A dwelling within the meaning of the Building Code of Australia:</li> <li>• certification to that effect from the builder</li> <li>• or a copy of the building permit issued under the <i>Building Act</i>,</li> <li>• or a copy of the occupancy permit issued under the <i>Building Act</i> if the building has been completed</li> </ul> | <ul style="list-style-type: none"> <li>• a copy of the building contract</li> <li>• confirmation from the builder that the building will meet the standards suitable for use as a place of residence</li> <li>• a copy of the plans and specifications demonstrating the building will have the required structural integrity, essential facilities and services for use as a place of residence</li> </ul> |
| Owner builder                                  | <ul style="list-style-type: none"> <li>• a copy of the building permit for a class 1A dwelling issued under the <i>Building Act</i></li> <li>• or a copy of the occupancy permit issued under the <i>Building Act</i> if the building has been completed</li> </ul>   | <ul style="list-style-type: none"> <li>• A copy of the plans and specifications demonstrating the building will have the required structural integrity, essential facilities and services for use as a place of residence</li> <li>• or certification from a qualified person (such as a building certifier) that the building will meet the standards suitable for use as a place of residence.</li> </ul> |

## 9.5 Separated spouses

Despite separation, persons in a valid marriage remain spouses until the marriage is formally dissolved. In these circumstances, the applicant's spouse must make a declaration (under item 2 of the supporting evidence).

The Commissioner may, on written application, treat the parties as if they were not married if satisfied they have separated and will not resume cohabitation. Applicants seeking the exercise of this discretion must provide a statutory declaration confirming the following information when lodging their THOD application:

- the full name of the spouse
- the spouse's date of birth
- the date they were married
- the date they separated
- the spouse's current address (if known)
- a statement to the effect they do not live together and do not intend to resume cohabitation.

For further information refer to Commissioner's Guideline [CG-HI-008](#).

## 10. Refunds

Where the full stamp duty has been paid, eligible applicants may obtain a refund by lodging the THOD application form with TRO together with the original stamped conveyance and relevant supporting evidence. If the original stamped conveyance cannot be located, contact TRO for further instructions.

## 11. Compliance investigations

TRO conducts regular inquiries to confirm whether applicants have satisfied the THOD eligibility criteria and occupancy requirements.

Interest, penalty tax and possible prosecution action may apply if these inquiries demonstrate an applicant has made a false application or has not complied with the occupancy requirements.

## 12. Other home incentive schemes

The Territory Government has a number of schemes to assist home ownership. For further information refer to the TRO website [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au).

## 13. Contact details

For further information contact the Territory Revenue Office:

Level 14, Charles Darwin Centre

19 The Mall, Darwin

GPO Box 154

Darwin NT 0801

Phone: 1300 305 353

Website: [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)

Email: [ntrevenue@nt.gov.au](mailto:ntrevenue@nt.gov.au)

Note: This guide is for reference only and should not be lodged with the application form. Complete and submit the application form and retain the application guide.

# Stamp Duty Application Form

## Territory Home Owner Discount (THOD)

Note: All applicants must complete this section. If there are more than two applicants, complete and attach an additional application form.

### Privacy statement

The information in this form is required to determine whether or not you are eligible for the THOD.

Any information you provide is on a voluntary basis but is needed to process your application. The information may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting TRO.

### Section 1: Eligibility criteria

Note: Eligibility for the THOD is determined at the date of the conveyance except for Australian citizenship or permanent residency, which is determined at the date the application is made.

| Eligibility checklist   | Yes | No |
|---|-----|----|
| 1. Are all applicants natural persons (that is, not a company)?   |     |    |
| 2. Is at least one applicant 18 years of age or more?<br>Note: A person may be exempted from the minimum age requirement. For more information, refer to section 5 of the guide.  |     |    |
| 3. Is at least one applicant an Australian citizen or permanent resident of Australia?  |     |    |
| 4. Other than the BuildBonus, have the applicants been paid, applied for, or are they/will they become entitled to any other grant, discount, concession or rebate administered by the Commissioner on the purchase of a home?  |     |    |
| 5. a) Has any applicant or their spouse/de facto partner held a relevant interest in residential property in the Northern Territory in the past 24 months?  |     |    |
| Note: An exception applies for relevant interests in residential property formerly held by an applicant either solely or together with a former spouse/de facto partner prior to the breakdown of the marriage or de facto relationship. If exception applies the answer to b) below should be Yes. |     |    |
| b) If the answer to 5 a) is yes, do they no longer hold an interest in residential property as a result of a breakdown of relationship with a former spouse or de facto partner? Select yes/no and see section 10 of the guide for supporting evidence required.                                    |     |    |
| 6. Are the applicants acquiring the whole of the property?  |     |    |
| 7. Are all applicants acquiring the property in their own right, not as an agent, trustee or in any other capacity?<br>Note: A guardian acquiring a property on behalf of a person with a legal disability is able to apply for the THOD on behalf of that person (see section 5 of the guide).     |     |    |

| Eligibility checklist  | Yes | No |
|--|-----|----|
| 8. Will at least one of the applicants be occupying the home as their principal place of residence for a continuous period of at least 6 months commencing within 12 months after taking possession of the home, which will occur within 12 months after the settlement date?<br>Note: If you are unsure when occupation must commence, refer to section 5 of the guide or contact TRO. The Commissioner has the discretion to vary the occupancy requirements (refer to section 6 in the guide)   |     |    |
| 9. Have the applicants entered into a contract to acquire a home or land on which to build a home after 8 February 2019 for a value not exceeding \$650 000.   |     |    |
| 10. In the case of contracts referred to in eligibility criteria 9: <ul style="list-style-type: none"> <li>• does the contract replace another contract executed before 8 February 2019 either by the current applicants or persons related to the current applicants, to purchase or build the same or a substantially similar home</li> <li>• or did the contract arise from an option to purchase or sell the home (or a substantially similar home) granted before 8 February 2019?</li> </ul> |     |    |

### Determination of eligibility

If you answered Yes to questions 1-3 and 5b - 9 you may be entitled to receive the BuildBonus grant, subject to a decision being made by TRO.

### Section 2: Applicant details

Note: ALL applicants must complete this section. If there are more than two applicants, complete and attach an additional application form.

#### Privacy statement

The information in this form is required to determine whether or not you are eligible for the THOD. Any information you provide is on a voluntary basis but is needed to process your application. The information may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting TRO.

|   | Applicant 1 (primary contact) | Applicant 2 |
|---|-------------------------------|-------------|
| Title:  |                               |             |
| First name:   |                               |             |
| Middle name(s):   |                               |             |
| Family name:  |                               |             |
| Date of birth: (day/month/year)   |                               |             |
| Name on birth certificate (only if different from above):                             |                               |             |
| If you have ever used any name other than the name(s) declared above, list them here: |                               |             |
| Place of birth state/territory:   |                               |             |
| Country:  |                               |             |
| Daytime telephone number:   |                               |             |
| Email address:  |                               |             |

|   |   |           |                             |           |
|---|---|-----------|-----------------------------|-----------|
| Current residential address:  |   |           |                             |           |
| Street no.:   |   |           |                             |           |
| Street name:  |   |           |                             |           |
| Suburb/town:  |   |           |                             |           |
| State postcode:   |   |           |                             |           |
| Address for service of notices (if different to residential address):   |   |           |                             |           |
|   | <b>Yes</b>  | <b>No</b> | <b>Yes</b>                  | <b>No</b> |
| Do you have a spouse/de facto partner?  |   |           |                             |           |
| If you have a spouse/de facto partner, will your spouse/de facto partner have an interest in the home to which this application relates?  |   |           |                             |           |
| If yes, your spouse/de facto partner must complete the details in Applicant 2.  |   |           |                             |           |
| If no, your spouse/de facto partner must complete Section 6.  |   |           |                             |           |
| How many people will have an interest in the property?  |   |           |                             |           |
| What type of transaction does this application relate to?   | Established home/New home/Contract to Build/Owner Builder |           |                             |           |
| Is this your first home in Australia?   | <input type="checkbox"/> Yes                              |           | <input type="checkbox"/> No |           |
| If you are purchasing an established home and are a first home buyer, you may also be eligible for the home renovation grant. For further information contact <a href="mailto:homerenovation.grant@nt.gov.au">mailto:homerenovation.grant@nt.gov.au</a> |   |           |                             |           |

### Section 3: Transaction details

| Property details  |                              |  |                             |  |
|---|------------------------------|--|-----------------------------|--|
| Lot number:   |                              |  |                             |  |
| Unit/street number:   |                              |  |                             |  |
| Street name:  |                              |  |                             |  |
| Suburb/town:  |                              |  |                             |  |
| State:  | Northern Territory           |  |                             |  |
| Postcode:   |                              |  |                             |  |
| Volume Folio:   |                              |  |                             |  |
| Is the property acquired subject to an existing lease?  | <input type="checkbox"/> Yes |  | <input type="checkbox"/> No |  |
| If yes, on what date does the lease expire?   |                              |  |                             |  |
| Note: If the lease is for more than 12 months after the settlement date, you may not be eligible for the THOD (refer to sections 5 and 6 of the guide). |                              |  |                             |  |
| On what date do you expect the property to be settled?  |                              |  |                             |  |
| On what date is it expected that at least one applicant will commence occupation of the home as their principal place of residence?                     |                              |  |                             |  |

## Section 4: Payment details if applying for a refund of stamp duty

Complete this section only if you are seeking a refund of stamp duty already paid.

|                      |  |
|----------------------|--|
| Name of bank         |  |
| Full name of account |  |
| Account BSB          |  |
| Account number       |  |

## Section 5: Acknowledgements, authorisations and declaration

- I have read and understood this application form and the guide prepared by the Territory Revenue Office (TRO) relating to the conditions of eligibility for the Territory home owner discount (THOD). I understand and accept that if the conditions are not met, I may not be entitled to receive or retain the THOD.
- I acknowledge the TRO may access information about me to verify my eligibility for the THOD with other state, territory and Commonwealth Government agencies and commercial organisations as permitted by law.
- I am aware that if none of the applicants will comply with the occupancy requirements referred to in question 8 of section 1 of this application as may be varied by TRO, I must notify TRO in writing within 30 days after the date it first became apparent that the requirements would not be complied with.
- I authorise TRO to address all correspondence in respect of this application to applicant 1 at the address nominated by them.
- I authorise TRO to disclose information about me to other Northern Territory Government agencies for the purposes of determining my eligibility for homeowner assistance schemes.

I declare that the statements contained herein and supporting documentation provided are true and correct in every particular.

**WARNING:** It is an offence under the *Taxation Administration Act* to provide information that you know is misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from [www.revenue.nt.gov.au](http://www.revenue.nt.gov.au)). If you are uncertain about your THOD eligibility, please contact TRO for more information.

| Applicant 1 |       | Applicant 2 |       |
|-------------|-------|-------------|-------|
| Name        | _____ | Name        | _____ |
| Signature   | _____ | Signature   | _____ |
| Date        | _____ | Date        | _____ |

## Section 6: Declaration by spouse/de facto partner

This section must be completed by the spouse/de facto partner of an applicant only if they are not an applicant.

|  | Spouse/de facto of applicant 1 | Spouse/de facto of applicant 2 |
|--|--------------------------------|--------------------------------|
| Title:   |                                |                                |
| First name:  |                                |                                |
| Middle name(s):  |                                |                                |
| Family name:   |                                |                                |
| If the name on your birth certificate is different to those supplied above, or if you have used any names other than those declared above, list them here: |                                |                                |
| Date of birth: (day/month/year)  |                                |                                |
| Place of birth – state or territory:   |                                |                                |
| Country:   |                                |                                |
| Current residential address:   |                                |                                |
| Street no.:  |                                |                                |
| Street name:   |                                |                                |
| Suburb/town:   |                                |                                |
| State postcode:  |                                |                                |

### Spouse/de facto partner declaration

Please note that for eligibility purposes the spouse/de facto partner of an applicant cannot hold or have held a relevant interest in a residential property in the Northern Territory in the past 24 months prior to the date the conveyance is executed. However, the 24 month period does not apply if a person no longer holds an interest in residential property as a result of a property settlement due to a relationship breakdown with a former spouse or de facto partner.

I declare that:

- I have not held a relevant interest in residential property in the Northern Territory in the past 24 months prior to the date the conveyance was executed OR the relevant interest I held in property in the Northern Territory within the above period was transferred as a result of a property settlement due to a relationship breakdown with a former spouse or de facto partner.
- The statements made and information provided by my spouse/de facto partner in this application in so far as they relate to me, are true and correct.
- To the best of my knowledge, the statements made and information provided by my spouse/de facto partner in this application in so far as they relate to my spouse/de facto partner, are true and correct.
- I acknowledge TRO may access information about me to verify the eligibility of my spouse/de facto partner for the THOD with other state, territory and Australian government agencies and commercial organisations as permitted by law.



- I authorise TRO to disclose information about me to other Northern Territory Government agencies for the purposes of determining my eligibility for home owner assistance schemes.

**WARNING:** It is an offence under the *Taxation Administration Act* to provide information that you know is misleading in a material particular (maximum penalty 400 penalty units – current penalty unit values are available from the TRO website under [penalty units](#)).

| <b>Spouse/de facto partner of applicant 1</b> |       | <b>Spouse/de facto partner of applicant 2</b> |       |
|---|-------|---|-------|
| Name  | _____ | Name  | _____ |
| Signature                                     | _____ | Signature                                     | _____ |
| Date  | _____ | Date  | _____ |

**Privacy statement**

The information in this form is required to determine whether or not your spouse/de facto partner is eligible for the stamp duty Territory Home Owner Discount. Any information you provide is on a voluntary basis but is needed to process your spouse/de facto partner's application. The information may be communicated to persons authorised under the *Taxation Administration Act*. You may review or correct any personal information provided by contacting TRO.

**Section 7: Supporting documentation checklist**

Please refer to item 9, Supporting evidence, in the guide to the application.

Note: If you are applying for a refund of stamp duty that has already been assessed and paid, your application must be accompanied by the original document evidencing the conveyance (usually the contract of sale) in addition to the items listed below. If you are unable to provide all required documentation, please contact TRO on 1300 305 353 or by email to [ntrevenue@nt.gov.au](mailto:ntrevenue@nt.gov.au)

**1. Proof of identity, age and Australian citizenship or permanent residency**

| <b>Citizenship</b>        | <b>Form of identification required</b>  | <b>Document provided</b> | <b>Office use only</b> |
|---------------------------|---|--------------------------|------------------------|
| If an Australian citizen: | – Australian birth certificate issued by Registry or Births, Deaths and Marriages |                          |                        |
|                           | – or citizenship certificate  |                          |                        |
|                           | – or current Australian passport  |                          |                        |
| If a New Zealand citizen: | – current passport  |                          |                        |
|                           | – current passport  |                          |                        |

| Citizenship                      | Form of identification required                                   | Document provided | Office use only |
|----------------------------------|---|-------------------|-----------------|
| If a citizen of another country: | – and permanent residency certificate or permanent residency visa |                   |                 |

## 2. Photographic proof of identity

| Form of identification required | Document provided | Office use only |
|---------------------------------|-------------------|-----------------|
| Australian driver's licence     |                   |                 |
| or Australian passport          |                   |                 |
| or other (please specify)       |                   |                 |

## 3. Evidence of change of name (where required)

| Item required             | Document provided | Office use only |
|---------------------------|-------------------|-----------------|
| Marriage certificate      |                   |                 |
| or deed poll              |                   |                 |
| or other (please specify) |                   |                 |

## 4. Separated spouses

| Item required                         | Document provided | Office use only |
|---------------------------------------|-------------------|-----------------|
| Statutory declaration from applicant: |                   |                 |

## 5. Evidence of a property settlement

| Item required  | Document provided | Office use only |
|--|-------------------|-----------------|
| Copy of the relevant court order, binding financial agreement or declaration by the relevant applicant as to the date separation occurred. |                   |                 |

## 6. Evidence of intent to build

| Item required   | Document provided | Office use only |
|---|-------------------|-----------------|
| signed copy of the building contract                        |                   |                 |
| certification from the builder or other qualified person    |                   |                 |
| a copy of the building permit issued under the Building Act |                   |                 |
| a copy of the plans and specifications                      |                   |                 |
| a copy of the occupancy permit                              |                   |                 |
| other (please specify)                                      |                   |                 |

## **Section 8 Additional information**

If there was insufficient space in this application for your response, or if you wish to clarify your response, please include the information here and ensure that you identify the question or section to which you are responding.

Complete and submit the application form and retain the application guide for future reference.