

Stamp Duty

Principal Place of Residence Rebate (PPRR)

Guide to the application

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1. Introduction

This Guide explains the eligibility criteria for the stamp duty Principal Place of Residence Rebate (PPRR) under the *Stamp Duty Act*, 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 at www.revenue.nt.gov.au.

2. Purpose of the PPRR

The PPRR was introduced on 20 August 2002, to assist persons who have previously owned a *home* in Australia to acquire another *home*, or land on which it is intended to build a *home*, by reducing the stamp duty that would otherwise be payable.

From 4 December 2012, the PPRR is only available to *applicants* who are purchasing a *new home* or land on which a *new home* will be built.

The scheme is not means tested and there is no limit on consideration for the *conveyance* or construction cost of the *home*.

The PPRR is not available to people who are entitled to the First Home Owner Grant or stamp duty Senior, Pensioner and Carer Concession. For further information on these concessions, refer to the TRO website www.revenue.nt.gov.au.

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; and
- transfer, a grant, and a sublease of, a lease from the Commonwealth, 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.

TERRITORY REVENUE OFFICE

- **First home owner grant**

Means a grant payable under the *First Home Owner Grant Act*.

- **Home**

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

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-006: Meaning of a 'home'](#).

- **New home**

The *home* must have never been previously lived in or sold as a place of residence. If you are claiming the PPRR on the conveyance of a *new home*, your application must be accompanied by a completed Vendor declaration ([F-HI-013](#) for company vendors and [F-HI-012](#) for individual vendors).

A *substantially renovated home* may be considered a *new home*.

- **Off-the-plan**

The acquisition of a *new home* on a proposed lot on a plan of subdivision, whether the plan of subdivision is registered or not.

- **Possession**

Is when the *applicant* obtains the right to occupy the property. Generally this will be the *settlement date*.

- **Principal place of residence**

The *home* you primarily reside in. The most important characteristic of a *principal place of residence* is that the residence must be occupied on an ongoing or permanent basis as your settled or usual place of abode. It does not include a residence where the occupation is transient, temporary or of a passing nature or if the occupation is for some other purpose (i.e. 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: Principal place of residence](#).

- **Settlement date**

Is the date the *conveyance* is completed.

- **Substantially renovated home**

A *home* is a *substantially renovated home* if:

- a) the sale is a taxable supply of new residential premises within the meaning of section 40-75(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth; and
- b) the *home* has not been previously occupied or sold as a place of residence since the renovation.

'Substantial renovations' of a building are defined as renovations that affect the building as a whole, and in which all, or substantially all, of a building is removed or replaced. The renovations may, but need not, involve the removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

Merely renovating part of a house, such as the bathroom and kitchen, is not sufficient to constitute 'substantial renovations' even if it involves structural changes as it does not affect the building as a whole. For further information refer to Commissioners Guideline [CG-HI-011: What is a new home?](#)

4. Amount of the PPRR

For conveyances on or after 4 December 2012, the PPRR is a reduction of up to \$7000 off the stamp duty otherwise payable. Calculators to determine the stamp duty payable net of the PPRR are provided on the TRO website at www.revenue.nt.gov.au. The maximum PPRR prior to 4 December 2012 is as follows:

Contract Date	Maximum PPRR
4 May 2010 to 3 December 2012	\$3500
20 June 2005 to 3 May 2010	\$2500
20 August 2002 to 19 June 2005	\$1500

5. Eligibility criteria

Persons are eligible for the PPRR if they satisfy the following criteria:

Criterion 1 – Natural persons

Applicants must be natural persons – that is, not a company.

Criterion 2 – Senior, pensioner and carer concession

Applicants must not be entitled to the senior, pensioner and carer stamp duty concession in relation to the *conveyance* of the land or construction of the *home*.

Criterion 3 – Acquiring whole of the property

Except for a *conveyance* with the Chief Executive Officer (Housing) under a housing assistance scheme, such as HOMESTART NT, *applicants* must be acquiring 100 per cent of the land.

Criterion 4 – 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 PPRR on behalf of that person. A copy of the guardian's lawful appointment must be provided with the Application form.

Criterion 5 – First home owner grant

The *applicant(s)* must not have been paid, are not entitled to, and will not become entitled to, a *first home owner grant* in relation to the *conveyance* of the land or the construction of a *home* on the land.

Criterion 6 – Occupancy requirements

At least one *applicant* must occupy the *home* as their *principal place of residence* for a continuous period of at least six months commencing:

- **for the acquisition of a new home (including off-the-plan)**, within 12 months after taking *possession* of the *home*.

Example

Bill and Mary entered into a contract on 28 April 2015, to acquire a *new home* that settled on 1 June 2015. The property was acquired with vacant *possession* so either Bill or Mary must commence occupation of the *home* on or before 1 June 2016.

- **for land on which a home is to be built**, within:

- (i) five years after the date the *applicants* became entitled to *possession* of the land, which must occur within 12 months after the *settlement date*; or
- (ii) 12 months after the building of a *home* is completed and the *home* is ready to occupy as a place of residence, whichever is the earlier.

Example

Fred and Dorothy entered into a contract on 28 April 2015, to acquire vacant land on which to build their *home*. The acquisition was settled with vacant *possession* on 1 June 2015. Fred and Dorothy have until 1 June 2020, to build their *home* and commence occupation.

If the *home* was completed on 1 July 2016, Fred or Dorothy must commence occupation **by no later** than 1 July 2017, being the earlier of the two dates.

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; and
- the six month period for continuous occupation of the *home* may be reduced.

For further information refer to Commissioner's Guideline [CG-HI-003: Commissioner's discretion to exempt or vary compliance with the eligibility criteria](#).

7. Failure to comply with the occupancy requirements

Persons who have received the PPRR must notify TRO in writing within 30 days after it first became apparent they would fail to comply with the occupancy requirements. Failure to do so is an offence for which a maximum penalty of 50 penalty units may apply (the current value of penalty units is available at www.revenue.nt.gov.au).

Where persons fail to comply with the occupancy requirements or are not otherwise eligible for the PPRR, stamp duty is reassessed as if they were not eligible for the PPRR. 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 the PPRR

To obtain the PPRR 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. For vacant land, unless evidence of the intention to build is supplied at the time of lodgement, the full stamp duty must be paid and a refund claimed when the evidence is available.

9. Evidence of intent to build

The minimum evidentiary requirements are:

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

If the PPRR is approved in anticipation of the building meeting the above requirements, to remain eligible for the rebate, the building must be completed to those standards.

For further information refer to Commissioner's Guideline [CG-HI-006: Meaning of a 'home'](#).

10. Refunds

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

11. Compliance investigations

TRO conduct regular inquiries to confirm whether *applicants* have satisfied the PPRR 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.

13. Contact details

For further information contact the Territory Revenue Office:

Level 14, Charles Darwin Centre

Phone: 1300 305 353

19 The Mall, Darwin NT 0800

Fax: (08) 8999 5577

GPO Box 154

Website: www.revenue.nt.gov.au

DARWIN NT 0801

Email: ntrevenue@nt.gov.au

Note:

- This Guide is for your ongoing reference and should not be lodged with your application form.
- Complete and submit the application form and retain the application Guide for future reference.

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Stamp Duty

Principal Place of Residence Rebate (PPRR) Application Form

- This application will only be accepted when completed fully in black or blue ink and all supporting evidence is provided.
 - Before completing the application, read the Guide including the Key Terms at Section 3 to ensure you meet the criteria and are aware of your obligations. Key Terms are italicised throughout the document. If you are unsure about any aspect, contact TRO for clarification.
 - Significant penalties apply for making false statements, and could include prosecution action.
- NOTE: If purchasing a *new home*, this application must be accompanied by a completed Vendor declaration (F-HI-013 for company vendors or F-HI-012 for individual vendors).**

SECTION 1 ELIGIBILITY CRITERIA Indicate with a

Note: Eligibility for the rebate is determined at the date the contract of sale is entered into

Eligibility Checklist	Yes	No
1. Are all <i>applicants</i> natural persons (that is, not a company)?	<input type="checkbox"/>	<input type="checkbox"/>
2. Are the <i>applicants</i> entitled to the senior, pensioner and carer stamp duty concession in relation to the <i>conveyance</i> or construction of the <i>home</i> ?	<input type="checkbox"/>	<input type="checkbox"/>
3. Are all <i>applicants</i> acquiring the property in their own right (i.e. not as an agent, trustee or in any other capacity)?	<input type="checkbox"/>	<input type="checkbox"/>
Note: A guardian acquiring a property on behalf of a person with a legal disability is able to apply for the PPRR on behalf of that person (see section 5, criterion 4, of the Guide).		
4. Are the <i>applicants</i> , or together with the Chief Executive Officer (Housing), acquiring the whole of the property?	<input type="checkbox"/>	<input type="checkbox"/>
5. Have the <i>applicants</i> been paid, applied for, or are they/will they become entitled to a <i>first home owner grant</i> in relation to the conveyance of the land or the construction of a <i>home</i> on the land?	<input type="checkbox"/>	<input type="checkbox"/>
6. Will at least one of the <i>applicants</i> be occupying the <i>home</i> as their <i>principal place of residence</i> for a continuous period of at least six months commencing:	<input type="checkbox"/>	<input type="checkbox"/>
(a) in the case of the <i>acquisition</i> of a <i>home</i> (including <i>off-the-plan</i>), within 12 months after taking <i>possession</i> of the <i>home</i> ; (b) in the case of the acquisition of land on which a <i>home</i> is to be built, within the earlier of the following:		
(i) five years after taking <i>possession</i> of the land which will occur within 12 months after the <i>settlement date</i> ; or (ii) 12 months after the building of a <i>home</i> is completed and the <i>home</i> is ready for occupation as a place of residence.		
Note: If you are unsure when occupation must commence, refer to the examples in section 5, criterion 6 of the Guide or contact TRO. The <i>Commissioner</i> has the discretion to vary the occupancy requirements (refer to section 6 in the Guide).		

SECTION 2 APPLICANT DETAILS

Note:

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

Applicant 1 (primary contact)

Applicant 2

Title	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Dr	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Ms <input type="checkbox"/> Miss <input type="checkbox"/> Dr
First name	<input type="text"/>	<input type="text"/>
Middle name(s)	<input type="text"/>	<input type="text"/>
Family name	<input type="text"/>	<input type="text"/>
Date of birth (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Daytime telephone number	(<input type="text"/>) <input type="text"/>	(<input type="text"/>) <input type="text"/>
Email address	<input type="text"/>	<input type="text"/>
Current residential address	Street no. <input type="text"/>	Street no. <input type="text"/>
	Street name <input type="text"/>	Street name <input type="text"/>
	Suburb/town <input type="text"/>	Suburb/town <input type="text"/>
	State <input type="text"/> Postcode <input type="text"/>	State <input type="text"/> Postcode <input type="text"/>
Address for service of notices (if different to residential address)	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
How many people will have an interest in the property?	<input type="text"/>	

SECTION 3 PROPERTY, TRANSACTION AND OTHER DETAILS

Address of property

Lot number	<input type="text"/>	Unit/street number	<input type="text"/>
Street name	<input type="text"/>	Suburb/town	<input type="text"/>
State	NORTHERN TERRITORY	Postcode	<input type="text"/>

Title reference

Volume Folio

If the current title is unavailable, please enter a parent title number.

Transaction details

What type of transaction does this application refer to?

- New home* *Vacant land*

Settlement Date

What date do you expect the property to be settled on?

Date of occupation

What date do all *applicants* expect to 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. For your convenience and speed of payment, please provide EFT details for the account into which you would like the refund to be paid.

Name of bank	<input type="text"/>
Full name of account	<input type="text"/>
Account BSB	<input type="text"/>
Account number	<input type="text"/>

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 Principal Place of Residence Rebate (PPRR). I understand and accept that if the conditions are not met, I may not be entitled to receive or retain the rebate.
- I acknowledge TRO may access information about me to verify my eligibility for the PPRR with other State, Territory and Australian Government agencies and commercial organisations as permitted by law.
- I am aware that if none of the applicants can comply with the occupancy requirements referred to in question 6 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 the requirements could not be complied with.
- I authorise TRO to address all correspondence in respect to this application to Applicant 1 at the address nominated by them.

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).

If you are uncertain about your eligibility for the rebate, please contact TRO for clarification before submitting this application.

Applicant 1		Applicant 2	
Signature	<input type="text"/>	Signature	<input type="text"/>
Name	<input type="text"/>	Name	<input type="text"/>
Date	<input type="text"/>	Date	<input type="text"/>

Privacy statement

The information in this form is required to determine whether or not you are eligible for the stamp duty PPRR. 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 6 SUPPORTING DOCUMENTATION CHECKLIST

Important:

Unless otherwise specified, please send legible photocopies rather than original documents. All original documents will be returned by post unless otherwise requested and the TRO will not accept liability for any loss or damage incurred during transit.

Evidence of the purchase of a new home (original required)

Item required	Document provided	Office use only
Fully completed vendor declaration	<input type="checkbox"/>	<input type="checkbox"/>

Evidence of intent to build

Refer to section 9 of the Guide and attach the relevant items

Item required	Document provided	Office use only
signed copy of the building contract	<input type="checkbox"/>	<input type="checkbox"/>
certification from the builder or other qualified person	<input type="checkbox"/>	<input type="checkbox"/>
a copy of the building permit issued under the <i>Building Act</i>	<input type="checkbox"/>	<input type="checkbox"/>
a copy of the plans and specifications	<input type="checkbox"/>	<input type="checkbox"/>
a copy of the occupancy permit	<input type="checkbox"/>	<input type="checkbox"/>
Other (please specify)		

SECTION 7 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 you are responding to.

Note:

The application guide is for your ongoing reference and should not be lodged with your application form. Complete and submit the application form and retain the application guide for future reference.