

Information Privacy Act 2000

All information collected by the SRO is protected by secrecy provisions in Acts administered by the SRO and in addition, personal information you provide to the SRO is protected by the *Information Privacy Act 2000*. Any information collected from you is only used for the purposes of the Acts administered by the SRO. Information (including personal information) is not disclosed to third parties unless authorised by law, or with your consent.

Pensioner exemption/concession statutory declaration

This declaration is for:

- a **contract** for the purchase of land or land and building which was entered into on or after **6 May 2008**. If a dwelling is to be constructed on the land, the Pensioner exemption/concession will be provided only upon completion of the dwelling, and
- purchasers who **have not received this concession before**, and
- purchasers who hold a relevant concession card **at the date the transfer occurred**, and
- the **value** of the land and the dwelling does not exceed **\$440,000**. See Explanatory Note 1.

The following are the **only concession cards which are currently accepted** for the purposes of the pensioner exemption/concession:

- Repatriation Health Card – Gold Card (issued by the Department of Veterans' Affairs)
- Pensioner Concession Card (issued by the Department of Veterans' Affairs)
- Pensioner Concession Card (issued by Centrelink)
- Health Care Card (issued by Centrelink)

Note: other cards such as the Seniors Health Card do not entitle you to this exemption/concession.

The SRO will also verify the concession status, at the date of the transfer, with Centrelink.

If you are eligible for the Pensioner concession and your contract is dated on or after 6 May 2008, you will automatically be given the Principal Place of Residence concessional rate of duty and you **do not need to** complete SRO Duties Form 53A – Principal place of residence statutory declaration.

PART 1 - APPLICANT DETAILS

This form allows up to two (2) applicants to apply.

If there are more than two (2) applicants, a separate form must be completed and signed by those applicants.

Applicant 1

I, Mr Mrs Miss Ms

First name

Middle name

Surname/Family name

Phone number

Current residential/postal address

of

State

Postcode

Applicant 2

I, Mr Mrs Miss Ms

First name

Middle name

Surname/Family name

Phone number

Current residential/postal address

of

State

Postcode

do solemnly and sincerely declare that in the matter of the *Duties Act 2000* and a transfer of land:

- I authorise Centrelink to confirm with the SRO the current status of my Commonwealth Benefit and other details as they pertain to my concessional entitlement. Details about the Centrelink Confirmation eServices are available from Centrelink and on www.centrelink.gov.au.
 I understand that this consent, once signed, is effective for the period that I am a customer of the SRO and can be revoked at any time by giving notice to the SRO.
 I understand that if I withdraw my consent, I may not be eligible for the concession provided by the SRO. If you do not wish to give consent you should contact the SRO to discuss other options.
Attach a photocopy of both sides of your concession card.
 - have** / **have not** previously received an exemption, refund or rebate of duty or stamp duty under section 59 and 60 of the *Duties Act 2000* or 71A of the *Stamps Act 1958*. If you have, you cannot apply for this exemption.
- I authorise Centrelink to confirm with the SRO the current status of my Commonwealth Benefit and other details as they pertain to my concessional entitlement. Details about the Centrelink Confirmation eServices are available from Centrelink and on www.centrelink.gov.au.
 I understand that this consent, once signed, is effective for the period that I am a customer of the SRO and can be revoked at any time by giving notice to the SRO.
 I understand that if I withdraw my consent, I may not be eligible for the concession provided by the SRO. If you do not wish to give consent you should contact the SRO to discuss other options.
Attach a photocopy of both sides of your concession card.
 - have** / **have not** previously received an exemption, refund or rebate of duty or stamp duty under section 59 and 60 of the *Duties Act 2000* or 71A of the *Stamps Act 1958*. If you have, you cannot apply for this exemption.

PART 2 – THE PROPERTY

The street address of the property purchased is:

 State Postcode

being land described in:

Volume/Conveyance

Folio/Book

For land use entitlements:

Name of company or unit trust

Number of shares/units being transferred

If insufficient space, attach a schedule.

See Explanatory note 6 for the definition of "land use entitlement".

The interest/share being transferred is (for example, full, ½, ¼): **PART 3 – THE TRANSFEREES**State the full names of all the **transferees** in the transfer:

PART 4 – CONTRACT OF SALE DETAILS

4.1 The date of the contract of sale for the land or land and dwelling is:

 / /
 DD MM YYYY
Attach original or complete copy of the contract of sale.4.2 State the full names of all the **vendors** in the contract:

4.3 State the full names of all the **purchasers** in the contract:

Note: If the purchasers in the contract are different from the transferees named in the transfer, complete and submit SRO Duties form 6A -Transactions treated as sub-sales of land statutory declaration.**PART 5 – CONSIDERATION AND CONSTRUCTION COSTS****Complete 5A or 5B.****5A. Existing dwelling**

Complete 5A.1 if there was a dwelling on the land at the time of the transfer. This includes dwellings constructed under a house and land package.

5A.1 The purchase price stated in the contract of sale for the land and dwelling is: \$

or

5B. Dwelling constructed after transfer

Complete 5B.1, 5B.2 and 5B.3 if there was no dwelling on the land at the time of the transfer but a dwelling was constructed on the land within 3 years after that time.

5B.1 The contract date for the purchase of the land is: / /
DD MM YYYY5B.2 The purchase price for the land stated in the contract of sale is: \$ 5B.3 The construction costs for construction that occurred after the transfer were: \$ **Attach** the following:

- the **certificate of occupancy** or evidence showing the mandatory inspection stages;
- a **complete copy of any building contract** and
- a **complete copy of the contract of sale** of the land.

If there are construction costs that are not referred to in the building contract **or if you are an owner builder**, attach receipts and a statement itemising all such costs, including the cost of all sub-contracted labour and the date the building commenced.**PART 6 – NOMINATIONS AND/OR PURCHASES FROM ASSOCIATED/RELATED PARTIES****Applicant 1**

6.1 Is the transferee named in the transfer the same as the purchaser in the contract?

 Yes NoIf **no**, the transferee must provide **proof of payment of purchase monies**. e.g. bank and loan statements, receipts etc.

6.2 Are the vendor and the purchaser associated or related parties? See Explanatory note 4.

 Yes NoIf **yes**, the transferee must provide **proof of payment of purchase monies** and **evidence of the market value of the property**. See Explanatory note 5.**Applicant 2**

6.1 Is the transferee named in the transfer the same as the purchaser in the contract?

 Yes NoIf **no**, the transferee must provide **proof of payment of purchase monies**. e.g. bank and loan statements, receipts etc.

6.2 Are the vendor and the purchaser associated or related parties? See Explanatory note 4.

 Yes NoIf **yes**, the transferee must provide **proof of payment of purchase monies** and **evidence of the market value of the property**. See Explanatory note 5.

PART 7 – PRINCIPAL PLACE OF RESIDENCE**Applicant 1**

7.1 I intend to live in the property in Part 2 as my principal place of residence. **Yes** **No**

7.2 The **intended date** of occupation is: / /
DD MM YYYY

Applicant 2

7.1 I intend to live in the property in Part 2 as my principal place of residence. **Yes** **No**

7.2 The **intended date** of occupation is: / /
DD MM YYYY

Note:

In addition to the Pensioner concession/exemption, the **Principal place of residence (PPR) concessional rate of duty** will also be applied.

Although you are **not required** to complete SRO Duties Form 53A – Principal place of residence statutory declaration, the PPR concession is subject to the requirement that **at least one transferee occupies the land as his or her principal place of residence for a continuous period of 12 months commencing within the 12 month period immediately after the transferee became entitled to possession of the land.** Please complete 7.3.

7.3 **If there is a change in my circumstances and the residence requirement will not be met,**

I undertake to advise the Commissioner of State Revenue **in writing within 30 days of becoming aware that the residence requirement will not be met.**

Yes No

I undertake to advise the Commissioner of State Revenue **in writing within 30 days of becoming aware that the residence requirement will not be met.**

Yes No

PART 8 – ELECTION TO RECEIVE PENSIONER EXEMPTION/CONCESSION OR FIRST HOME BONUS— section 60A

If you are entitled to receive the FHOG, **you must elect** whether you wish to receive either:

- the Pensioner Exemption/Concession, or
- the First Home Bonus and Regional First Home Bonus (if applicable). See Explanatory note 3.

To determine whether the **concession or bonus is more beneficial** refer to the SRO website.

Applicant 1

8A. Have you claimed the FHOG for this property?

Are you **eligible to receive or been granted the FHOG in respect of this property?**

- Yes; If **yes**, go to 8B, or
 No; If **no**, go to Part 9.

Applicant 2

8A. Have you claimed the FHOG for this property?

Are you **eligible to receive or been granted the FHOG in respect of this property?**

- Yes; If **yes**, go to 8B, or
 No; If **no**, go to Part 9.

8B. Which of the following do you elect to receive?

- I elect to receive the **Pensioner Exemption/Concession; or**
 I elect to receive the **First Home Bonus** and the Regional First Home Bonus (if applicable).

8B. Which of the following do you elect to receive?

- I elect to receive the **Pensioner Exemption/Concession; or**
 I elect to receive the **First Home Bonus** and the Regional First Home Bonus (if applicable).

NOTE: If you have elected to receive the Pensioner Exemption/Concession you must also complete Part 8C

8C. Undertaking to repay the First Home Bonus.

NOTE: If you have previously received the First Home Bonus of \$3000 for an existing home, or \$5000 for a new home, as well as the Regional First Home Bonus of \$3000 (if applicable), but you have now elected to receive the Pensioner Exemption/Concession, you must undertake to repay the First Home Bonus. **You cannot receive both.**

I acknowledge that I have received:

the \$3000 First Home Bonus **or**
the \$5000 First Home Bonus **and**
the \$3000 Regional First Home Bonus (if applicable),
in accordance with the *First Home Owner Grant Act 2000*
under **UIN** reference number:

- I confirm my election to receive the Pensioner Exemption/Concession under the *Duties Act 2000*, **and if I receive** the \$3000 First Home Bonus **or**
the \$5000 First Home Bonus **or**
the \$3000 Regional First Home Bonus (if applicable),

I undertake to repay it to the Commissioner of State Revenue.

I acknowledge that I have received:

the \$3000 First Home Bonus **or**
the \$5000 First Home Bonus **and**
the \$3000 Regional First Home Bonus (if applicable),
in accordance with the *First Home Owner Grant Act 2000*
under **UIN** reference number:

- I confirm my election to receive the Pensioner Exemption/Concession under the *Duties Act 2000*, **and if I receive** the \$3000 First Home Bonus **or**
the \$5000 First Home Bonus **or**
the \$3000 Regional First Home Bonus (if applicable),

I undertake to repay it to the Commissioner of State Revenue.

PART 9 – DECLARATION

I acknowledge that this statutory declaration is true and correct, and I make it in the belief that a person making a false declaration is liable to the penalties for perjury.

Applicant 1	Applicant 2
Declared at <input style="width: 150px;" type="text"/> in the State of Victoria	Declared at <input style="width: 150px;" type="text"/> in the State of Victoria
Signature of Applicant 1 by <input style="width: 300px;" type="text"/>	Signature of Applicant 2 by <input style="width: 300px;" type="text"/>
on this day <input style="width: 100px;" type="text"/>	on this day <input style="width: 100px;" type="text"/>
of the month <input style="width: 100px;" type="text"/> year <input style="width: 50px;" type="text"/>	of the month <input style="width: 100px;" type="text"/> year <input style="width: 50px;" type="text"/>
Signature of witness Before me* <input style="width: 300px;" type="text"/>	Signature of witness Before me* <input style="width: 300px;" type="text"/>
Full name <input style="width: 300px;" type="text"/>	Full name <input style="width: 300px;" type="text"/>
Qualification to witness <input style="width: 300px;" type="text"/>	Qualification to witness <input style="width: 300px;" type="text"/>
Address <input style="width: 300px;" type="text"/>	Address <input style="width: 300px;" type="text"/>
<input style="width: 100px;" type="text"/> State <input style="width: 50px;" type="text"/> Postcode <input style="width: 50px;" type="text"/>	<input style="width: 100px;" type="text"/> State <input style="width: 50px;" type="text"/> Postcode <input style="width: 50px;" type="text"/>

*A person empowered under section 107A(1) of the *Evidence Act 1958* to witness the signing of a statutory declaration.

PART 10 – CHECKLIST OF DOCUMENTARY EVIDENCE

All the following documents must be produced with this form:

Note: If this form is not fully completed and relevant documents are not enclosed, the documents will be returned for resubmission.

1. the original completed transfer of land, signed and dated;
2. SRO Duties Form 1 (Goods statement for residential land) or SRO Duties Form 2 (Goods statutory declaration);
3. a photocopy of both sides of your concession card valid at the date of the transfer (settlement date);
4. the contract of sale referred to in Part 4, either original or a complete copy and SRO Duties Form 6A; (see Part 4.3), if applicable;
5. if the transferee is not the purchaser under the contract of sale, the transferee must provide proof of payment of the purchase price: e.g. bank and loan statements, receipts etc. (See Part 6.1 and Explanatory note 5);
6. SRO Duties Form - 4 (Land and Building Packages statutory declaration), if applicable;
7. evidence of the value of the property for transfers between related/associated parties (see Part 6.2 and Explanatory note 5);
8. the certificate of occupancy or evidence showing the mandatory inspection stages, if applicable (see Part 5);
9. a complete copy of the building contract, if applicable (see Part 5);
10. receipts and a statement itemising construction costs not referred to in the building contract if you are an owner builder (see Part 5); and
11. **if you are applying for a refund**; in addition to providing **copies of items 3-10** above, as applicable, you must also provide a **photocopy of the stamped transfer** showing the amount and the date the duty was paid and the **Victorian Land Titles Office dealing numbers**.

Note: The refund must be applied for within 5 years from the date the duty was paid.

PART 11 – EXPLANATORY NOTES

All section numbers are references to the *Duties Act 2000*.

1. Pensioner exemption/concession: sections 58-60A

An exemption or concession from duty is available for eligible pensioners who have purchased land and a dwelling if:

- (a) they hold a concession card at the date the transfer occurred; and
- (b) the contract for the purchase of the land or the land and building was entered into on or after 6 May 2008. **Note**, where a dwelling is constructed on the land, the Pensioner Exemption/Concession will be provided only upon completion of the dwelling; and
- (c) the value of the land and the dwelling is:
 - not more than \$330,000 – full exemption
 - more than \$330,000 but less than \$440,000 – partial concession on a sliding scale
 - \$440,000 or more – no exemption or concession

Where there is an existing dwelling on the land at the time of the transfer, the relevant value is the consideration or the unencumbered value of the land and dwelling, whichever is the greater.

Where there is no dwelling on the land at the time of the transfer but a dwelling is constructed on the land within 3 years after that time, **the relevant value is the consideration or the unencumbered value of the land**, whichever is the greater, plus the construction cost of the dwelling. The pensioner exemption/concession will be provided only upon **completion** of the dwelling. If you have paid duty on the transfer, you will receive a refund if a dwelling is constructed within the 3 year period.

If you are eligible for the Pensioner concession, you will automatically be given the Principal Place of Residence concessional rate of duty. You **do not** need to complete SRO Duties Form 53A – the PPR statutory declaration.

PART 11 – EXPLANATORY NOTES (continued)

All section numbers are references to the *Duties Act 2000*.

2. Eligible pensioners: section 58

To qualify as an eligible pensioner, you must, at the time of the transfer:

- (a) hold a relevant concession card being:
- a Repatriation Health Card – Gold Card (issued by the Department of Veterans' Affairs) or
 - a Pensioner Concession Card (issued by the Department of Veterans' Affairs) or
 - a Pensioner Concession Card (issued by Centrelink) or
 - a Health Care Card (issued by Centrelink).

Note: other cards such as the Seniors Health Card do not entitle you to this exemption or concession and the State Revenue Office will also verify the concession status, at the date of the transfer, with Centrelink.

- (b) be a bona fide purchaser of land for adequate consideration;
- (c) intend to reside in a dwelling on the land as your principal place of residence; and
- (d) not have received an exemption, refund or rebate in respect of a transfer of land under sections 59 and 60 of the *Duties Act 2000* or under section 71A of the *Stamps Act 1958*.

Two or more people may together be eligible pensioners if they **all** hold a relevant concession card.

3. Additional first home owner grant: section 60A

If you are eligible for the First Home Owner Grant ("the FHOG") as well as the Pensioner exemption/concession, you will receive the FHOG of \$7000. However, in relation to the First Home Bonus of \$3000 for existing homes, or \$5000 for new homes, as well as the \$3000 Regional First Home Bonus (if applicable), you **must elect whether to receive** the Pensioner exemption/concession or the First Home Bonus/Regional First Home Bonus (if applicable). If you elect to receive the Pensioner exemption/concession but you have previously received the First Home Bonus, you must undertake to repay the First Home Bonus. See Part 8C of this form. To determine whether the First home owner exemption/concession or the First Home Bonus is more beneficial refer to the SRO website.

The Regional First Home Bonus of \$3000 is available for first homebuyers purchasing newly constructed homes in regional Victoria (until 30 June 2009). This is on top of the \$7000 FHOG and the \$5000 First Home Bonus for new homes, altogether a total of \$15,000.

For further information on the FHOG, the First Home Bonus or the Regional First Home Bonus refer to the SRO website.

4. Associated person is defined in section 3.

Associated persons include relatives, natural persons and companies. For a full list of associated persons refer to the definition.

5. Evidence of value and purchase price

For sales involving nominations and associated or related persons, the following must be produced with this form:

- (a) proof of payment of the purchase price; e.g. bank and loan statements, receipts; **and**
- (b) a letter of appraisal from a licensed real estate agent together with a copy of the Rate Notice; **or**
- (c) a valuation by a certified practicing valuer who is a member of the Australian Property Institute or by a member of the Real Estate Institute of Victoria with sworn valuer accreditation, **or** if (b) or (c) cannot be obtained;
- (d) SRO Duties Form 3 (Real property value statutory declaration) and
- (e) for any nominations complete SRO Duties form 6A - Transactions treated as sub-sales of land statutory declaration.

6. Land use entitlement: section 10(1)(a)(v)

A land use entitlement is an entitlement to occupy land in Victoria conferred through an ownership of shares in a company or units in a unit trust scheme, or a combination of a shareholding or ownership of units together with a lease or licence.

By correspondence

Customer Services Branch, State Revenue Office, GPO Box 1641, MELBOURNE VIC 3001
or DX 260090 Melbourne

In person

State Revenue Office, Level 2, 121 Exhibition Street, Melbourne

Hours of operation: Mon, Tues, Thurs, Fri – 8:30am to 4:30pm **Wed - 8:30am to 1:00pm**

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