

Stamp Duties Act 1923

Application for Seniors Downsizing Stamp Duty Relief

Use this application to apply for seniors downsizing stamp duty relief, including where stamp duty has been paid and a refund is requested.

This application cannot be considered unless fully completed and signed, and all supporting evidence is lodged.

There are significant penalties for making a false or misleading statement, as well as possible prosecution.

Please provide a completed copy of this application, along with any relevant supporting documentation to the representative managing the settlement for your property purchase (for example, your conveyancer or solicitor).

Eligibility is determined as at the date the applicant(s) enter into a fully executed contract for the purchase of land, a new home that has not been previously occupied or sold as a place of residence or an off-the-plan apartment to replace their existing home.

For more information refer to revenuesa.sa.gov.au/stamp-duty/seniors-downsizing-stamp-duty-relief

Your information: In this form you will be asked to provide personal details and information relating to your taxation affairs. The information you provide is protected under the secrecy provisions of the *Taxation Administration Act 1996* and other Acts administered by RevenueSA.

Your personal information will only be collected by RevenueSA for the purposes of administration or enforcing of state taxation and associated legislation.

Your information may only be disclosed where permitted by the *Taxation Administration Act 1996* or other Acts administered by RevenueSA.

Please see the [RevenueSA Privacy Statement](#) for more information on the protection of your personal information.

SECTION 1a: Property & Transaction Details - Replacement Property

Complete this section for the property you are downsizing to (the replacement property).

Date of contract / / 20 Certificate of Title

Volume	Folio
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Street address

Suburb Postcode Land size (m²)

Transaction type (tick (✓) one):

New home **Off-the-plan** **Contract to build** **Vacant land**

Purchase price / Land value \$

Please note:

- You will not be eligible for seniors downsizing stamp duty relief if:
- » Your contract was entered into before 25 March 2026.
 - » The purchase price or market value (whichever is greater) is:
 - \$2,100,000 or above for new homes or off-the-plan apartments, or
 - \$1,300,000 or above for vacant land.
 - » The land size of the replacement property is not smaller than the land size of your existing property.

SECTION 1b: Existing Property (Property Sold or To Be Sold)

Complete this section for the property you are downsizing from (the existing property).

Certificate of Title

Street address

Suburb Postcode Land size (m²)

The existing property listed above is currently or was your most recent principal place of residence you owned in South Australia immediately before the eligible transaction:

Yes No

The property listed above has been sold (tick (✓) one):

Yes (Provide settlement date below) No (Provide settlement date below, if known)

Settlement date / / 20

Please note:

- » To be eligible for seniors downsizing stamp duty relief, you must be downsizing from your current principal place of residence.
- » Relief can be granted if your existing property has not been sold. The sale for the existing property must occur within 12 months before or after settlement of the replacement property, or 12 months before or after the practical completion (evidenced by certificate of occupancy) of a newly built home or off-the-plan apartment.
- » Failure to meet the 12-month period for sale may result in RevenueSA seeking repayment of the seniors downsizing stamp duty relief.

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SECTION 2 Applicant (Purchaser) Details

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

Each applicant must sign the 'Applicant's Declaration' at Section 4.

	Applicant 1	Applicant 2
First given name	<input type="text"/>	<input type="text"/>
Other given name(s)	<input type="text"/>	<input type="text"/>
Surname	<input type="text"/>	<input type="text"/>
Have you ever used any names other than the name(s) declared above?	<input type="checkbox"/> Yes - list name(s) below <input type="checkbox"/> No	<input type="checkbox"/> Yes - list name(s) below <input type="checkbox"/> No
	<input type="text"/>	<input type="text"/>
Residential address	<input type="text"/>	<input type="text"/>
Email	<input type="text"/>	<input type="text"/>
Telephone	<input type="text"/>	<input type="text"/>
Date of birth	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Citizenship*	<input type="checkbox"/> Australian citizen <input type="checkbox"/> Permanent resident <input type="checkbox"/> New Zealand citizen, holding a Special Category visa <input type="checkbox"/> None of the above	<input type="checkbox"/> Australian citizen <input type="checkbox"/> Permanent resident <input type="checkbox"/> New Zealand citizen, holding a Special Category visa <input type="checkbox"/> None of the above

*You will need to provide evidence of your citizenship or residency (for example passport, birth certificate, or visa)

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SECTION 3 Spouse/Domestic Partner Details

This section must be completed where the spouse/domestic partner of an applicant has not been specified as an applicant in Section 2 of this application.

Applicant's spouse/domestic partner must sign the 'Spouse/Domestic Partner Declaration' at Section 5

	Spouse/Domestic Partner of Applicant 1	Spouse/Domestic Partner of Applicant 2
First given name	<input type="text"/>	<input type="text"/>
Other given name(s)	<input type="text"/>	<input type="text"/>
Surname	<input type="text"/>	<input type="text"/>
Residential address	<input type="text"/>	<input type="text"/>
Email	<input type="text"/>	<input type="text"/>
Telephone	<input type="text"/>	<input type="text"/>
Date of birth	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	Spouse/Domestic Partner 1	Spouse/Domestic Partner 2
Has your spouse or domestic partner previously received seniors downsizing stamp duty relief in South Australia?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Please note:

It is a condition of the scheme that an Applicant and/or their Spouse/Domestic Partner can only receive seniors downsizing stamp duty relief once.

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SECTION 4 Applicant(s) Declaration

As an applicant for seniors downsizing stamp duty relief, I declare that:

1. I have completed the application form and attached all relevant documents in support of this application.
2. I have not previously received and retained seniors downsizing stamp duty relief in South Australia.
3. I own or will own the property in my own right and not in any capacity such as a trustee.
4. I am the owner listed on the Certificate of Title of the existing property, and this property was the last principal place of residence I owned in South Australia immediately before the eligible transaction.
5. I understand that if I am a foreign person, a Foreign Ownership Surcharge will apply on the interest I am acquiring in the replacement property.
6. At the date of application, at least one applicant for the seniors downsizing stamp duty relief is an Australian citizen, a permanent resident of Australia or a New Zealand citizen holding a Special Category visa.
7. The transaction in which my application relates does not exceed \$2,100,000 if purchasing a new home or off-the-plan apartment, or \$1,300,000 if purchasing vacant land on which to build a new home, for contracts entered into on or after 25 March 2026.
8. I will be residing in the replacement property that is subject to this application as my principal place of residence for a continuous period of at least 6 months commencing within 12 months of completion of the eligible transaction.
9. I am purchasing or building a new home or off-the-plan apartment that satisfies the transaction eligibility criteria, or purchasing vacant land on which I intend to occupy my home within 12 months of the date I can lawfully live in it, which is usually when the home becomes ready for occupation, or within 36 months of the settlement date, whichever occurs first.
10. I undertake to notify RevenueSA if I fail to meet the residence requirements detailed in 8 and 9.
11. I have read and understood the information prepared by RevenueSA relating to the conditions of eligibility. I accept that if the conditions are not met, I may not be entitled to receive or retain seniors downsizing stamp duty relief.
12. I authorise RevenueSA to address all correspondence relating to this application to Applicant 1 at the address nominated.
13. I acknowledge that eligibility conditions (including residence and sale requirements) may be verified after approval and that I may be required to repay the seniors downsizing stamp duty relief if these conditions are not met.
14. I acknowledge that I may be required to pay stamp duty applicable, be liable for penalties and may also be prosecuted for dishonestly making a false or misleading statement on or in connection with this application for seniors downsizing stamp duty relief.

	Applicant 1	Applicant 2
Name	<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Signature	<input style="width: 100%; height: 30px;" type="text"/>	<input style="width: 100%; height: 30px;" type="text"/>
Date	<input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> / <input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> / <input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/>	<input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> / <input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> / <input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/>
Signature of witness	<input style="width: 100%; height: 30px;" type="text"/>	<input style="width: 100%; height: 30px;" type="text"/>
Full name and address of witness	<input style="width: 100%; height: 40px;" type="text"/>	<input style="width: 100%; height: 40px;" type="text"/>

SECTION 5 Spouse/Domestic Partner Declaration

As spouse/domestic partner of an applicant for seniors downsizing stamp duty relief, I declare that:

1. The spouse/domestic partner details on this application, in so far as they relate to me, are true and correct.
2. I have not previously received and retained seniors downsizing stamp duty relief in South Australia.
3. I acknowledge that I may be prosecuted for dishonestly making a false or misleading statement on or in connection with this application for seniors downsizing stamp duty relief.

	Spouse/Domestic Partner 1	Spouse/Domestic Partner 2
Name	<input style="width: 100%; height: 25px;" type="text"/>	<input style="width: 100%; height: 25px;" type="text"/>
Signature	<input style="width: 100%; height: 30px;" type="text"/>	<input style="width: 100%; height: 30px;" type="text"/>
Date	<input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> / <input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> / <input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/>	<input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> / <input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> / <input style="width: 25%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/> <input style="width: 2%; height: 25px;" type="text"/>
Signature of witness	<input style="width: 100%; height: 30px;" type="text"/>	<input style="width: 100%; height: 30px;" type="text"/>
Full name and address of witness	<input style="width: 100%; height: 40px;" type="text"/>	<input style="width: 100%; height: 40px;" type="text"/>

SECTION 6 Supporting Documentation

Please ensure you have attached your supporting documentation and all copies are legible.



Proof of Identity

Each applicant and their spouse/domestic partner must provide at least one document from the list below (must show evidence of age).

- » Australian Birth Certificate
- » Australian Certificate of Registration by Descent
- » Australian Change of Name Certificate
- » Australian Citizenship Certificate
- » Australian Driver's Licence (front and back)
- » Australian ImmiCard
- » Australian Marriage Certificate
- » Australian Passport
- » Australian Visa



Proof of Citizenship

Primary identity document and evidence of citizenship or permanent residency:

If an Australian citizen (provide one):

- » Australian Birth Certificate
- » Australian Passport
- » Citizenship Certificate or Australian Certificate of Registration by Descent
- » Australian ImmiCard

If a New Zealand citizen:

- » Current passport
- Note: New Zealand citizens must be living in Australia at the time of application.

If a citizen of another country:

- » Current passport, **and**
- » Evidence of permanent residency or permanent residence visa

Please note:

- » At least one applicant must be an Australian citizen or permanent resident. All applicants must be living in Australia.
- » Australian Citizen Certificate or permanent residency visa must have been issued on or before the lodgement of the application for the seniors downsizing stamp duty relief.
- » Evidence of change of name is required if the name on **any** of the documents presented is different to the name of the applicant (or applicant's spouse), for example, marriage certificate, change of name certificate.



Proof of Transaction - Replacement Property

New home

- » A copy of the Contract for Sale, dated and signed by the vendor and purchaser
- » A written statement from the vendor confirming the home has not previously been sold or occupied as a place of residence

Off-the-plan

- » A Certificate of Occupancy from the developer confirming that the apartment has been completed and is ready to be occupied, including the date this occurred

Vacant land

- » A copy of the Contract for Sale, dated and signed by the vendor and purchaser



Proof of Transaction - Existing Property

- » A copy of the Contract for Sale, dated and signed by the vendor and purchaser.



Evidence of Principal Place of Residence - Existing Property

You must establish that the existing property was your last principal place of residence you owned in South Australia immediately before the eligible transaction. Evidence in the name of the applicant or applicants may include:

- » Driver's licence
- » Utility bill showing usage for the relevant period (Note: SA Water not accepted)
- » South Australian Notice of Emergency Services Levy Assessment, showing the principal place of residence concession
- » South Australian Land Tax Assessment, showing the principal place of residence exemption
- » Electoral roll record
- » Home and contents insurance policy
- » Removalist invoice

Other evidence may be considered or requested, on a case-by-case basis, when assessing whether the existing property is or was your principal place of residence in the relevant timeframe.

Additional supporting evidence is required if any of the following apply to you:

If you are married

» A copy of your marriage certificate.

If you have been divorced

» A copy of your divorce order.

If you are widowed

» A copy of the death certificate of your spouse/domestic partner.

If you are separated

A Statutory Declaration with the following information:

- » the name of your former spouse/domestic partner
- » spouse/domestic partner's date of birth
- » the date you were married or commenced cohabiting in a domestic partnership
- » the date you separated
- » your former spouse/domestic partner's current address (if known); and
- » a statement to the effect that you do not live together and have no intention of resuming cohabitation.

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