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Affordable housing certificate

Instructions to help community housing providers complete the affordable housing certificate.

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Get the certificate

Download [Affordable housing certificate \(NAT 75348, PDF 229KB\)](#) .

What you can do with this certificate

As the community housing provider, you can either:

- access and fill out the certificate online, then print it
- download and fill out the certificate
- create your own affordable housing certificate, but it must contain the same information and declaration as this certificate.

Once the certificate is complete, give it to the owner of the dwelling. You must issue the certificate **before 31 July** immediately following the relevant income year.

Who should complete this certificate

A community housing provider (CHP) must give an *Affordable housing certificate* to the owner or owners (investors) of a dwelling they use to provide affordable housing.

The certificate informs the owners of the number of days in the income year that the dwelling was in use to provide affordable housing. The owners need this information for capital gains purposes if they eventually sell the dwelling.

CHPs provide rental housing to tenants who are members of the community earning low to moderate incomes.

When to complete this certificate

As a provider, you need to issue an *Affordable housing certificate* to the owner (investor) for each income year they use their dwelling to provide affordable housing.

The certificate must show the total number of days during the income year the dwelling is used for affordable housing. It may show the start and end dates for each period or periods the owner uses the dwelling to provide affordable housing during the income year.

You must issue the certificate before 31 July immediately following the relevant income year.

Terms we use

In this publication, when we refer to the following terms, we mean the following:

- **Community housing provider** (CHP) – either an entity registered
 - under an Australian law as a provider of community housing services
 - by an Australian government agency as a provider of community housing services.
- **Affordable housing** – a dwelling where the following conditions are satisfied
 - the dwelling is taxable Australian real property (TARP) and is residential premises that is not commercial residential premises and is tenanted or available to be tenanted. (It doesn't apply to caravans, mobile homes and houseboats as they are not residential premises)

- the tenancy of the dwelling or its occupancy is exclusively managed by an eligible CHP
- the registered CHP has given each owner of the dwelling an *Affordable housing certificate* for each income year it was used for affordable housing
- the owner or owners of the dwelling are not entitled to receive a National Rental Affordability Scheme incentive
- if the dwelling is owned by a managed investment trust (MIT), the tenant does not have an interest in the MIT that passes the non-portfolio test.
- **Affordable housing days** – the day or days in an income year that the dwelling was in use by the owner to provide affordable housing.
- **The owner or owners** of an affordable housing dwelling – the individual investor who has an ownership interest in the affordable housing dwelling either directly or through a trust, MIT or partnership (but not a public unit trust or super fund).

How to complete this certificate

Instructions on how to complete the 4 sections of the certificate.

Section A: Investor details

This is the owner or investor of the dwelling who provides the affordable housing.

Provide the following details:

- Australian business number (ABN) – if the owner is a trust, managed investment trust (MIT) or partnership
- name of trust, MIT or partnership if applicable – if the investor is not an individual, include name of the trust, MIT or partnership (other than a public unit trust or super fund)
- name – the individual investor's name or contact name if the investor is a trust, MIT or partnership
- contact phone number – daytime phone number (including the area code) or mobile number.

Section B: Dwelling details

The location of the dwelling and amount of time it was used to provide affordable housing.

Provide the following details:

- dwelling address – unit and street number, street name, town or suburb, state and postcode
- period(s) of affordable housing use
 - optional – start and end date for each period in the income year the dwelling was used for affordable housing, in (dd/mm/yyyy) format
 - if the dwelling was used for affordable housing for the whole income year, the start date is 1 July and end date is 30 June for that year. The investor will need this information if they were a **foreign resident for tax purposes** during the ownership period of the dwelling
- total number of days the dwelling was tenanted or available to be tenanted as affordable housing – add up the number of days for each period the dwelling was used for affordable housing. The maximum is 365 days (or 366 days for a leap year) and the minimum is one day.

Section C: Community housing provider details

Provide your details as a community housing provider:

- Australian business number (ABN)
- branch – this refers to GST branches (which are relevant to ABNs). A GST branch is formed when a business entity separately registers its branch to suit the structural, management and accounting arrangements of the organisation. A GST branch does not have a unique ABN. It uses the ABN of the parent entity, with a suffix of three additional digits. If there is no branch number, insert '**001**'
- contact name – first name and family name of the authorised contact person for the provider
- contact phone number – daytime phone number (including the area code) or mobile number.

Section D: Declaration

As the exclusive provider and property manager, you must ensure and declare that the dwelling the affordable housing certificate covers is:

- Australian real property
- a residential premises that was
 - tenanted or available to be tenanted as affordable housing
 - not commercial residential premises.

Provide the following details:

- full name of the authorised person – this should be the same CHP authorised person as completed in **Section C**
- name of the CHP
- signature of the authorised person
- date the authorised person signs the form.

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