



First Home Owner Grant Application and/or Pre-approval for the First Home Owner Rate of Duty

This form applies to applications and/or pre-approvals lodged **on or after 3 October 2015**.

This form is an application for the first home owner grant and/or to consider the eligibility criteria for pre-approval of the first home owner rate of duty. If the eligibility criteria for pre-approval is satisfied, a pre-populated application for the first home owner rate of duty will be forwarded to you for completion.

Please note: the pre-populated application for the first home owner rate of duty is required to be made within the statutory timeframes.

First Home Owner Grant Act 2000

Duties Act 2008

Lodgement Guide

YOUR OBLIGATIONS

As an *applicant* for the first home owner grant or pre-approval for the first home owner rate of duty, you must ensure that the information contained in your application is complete and correct.

The provision of false or misleading information to the *Commissioner* is an offence under the *First Home Owner Grant Act 2000* and the *Taxation Administration Act 2003*. If you are unsure about any of your obligations or the information that is required in the application, it is important that you consult our website or contact the Office of State Revenue ('OSR') for clarification. Please refer to page 13 for contact details.

If your application is approved, you will be notified in writing of the conditions you are required to satisfy, including the residence requirements. Additionally, an application for the first home owner rate of duty will be issued.

If you are unable to satisfy any of these conditions you must notify the *Commissioner* within the required timeframe and repay the grant and duty. If you do not meet these obligations you may be subject to penalties.

How to apply

Step 1 Read the lodgement guide

The lodgement guide contains important information that you must read before completing and submitting your application.

Step 2 Complete the application form

Complete all relevant sections in full. Incomplete applications will result in delays.

Step 3 Supply all supporting evidence

Complete the checklist to ensure all required supporting evidence is attached to your application.

Step 4 Check your application

Review your application for accuracy and completeness. If you knowingly or recklessly lodge an application that is materially incorrect, you may be prosecuted.

Step 5 Lodge your application

Submit your application to your *Approved agent* or the Office of State Revenue.

PENALTIES

The OSR, as part of its role in administering the *First Home Owner Grant Act 2000* ('FHOG Act') and the *Duties Act 2008* ('Duties Act'), checks all applications and conducts ongoing investigations to ensure that *applicants* comply with the conditions of the Acts. If *applicants* receive the grant or first home owner rate of duty when they are not entitled, or do not comply with the residence requirements, penalties and interest may be imposed and the *applicant* will be ineligible for a future grant or first home owner rate of duty in Western Australia. The amount of any penalty which may apply is dependent on the circumstances of each case, and is in addition to having to repay the grant and duty. In some cases the penalty applied is equal to the amount of the grant or duty.

PROVIDING INCORRECT OR MISLEADING INFORMATION

Providing incorrect or misleading information to the OSR is a criminal offence. If it is determined that an *applicant* has provided incorrect or misleading information to obtain, or attempt to obtain, the grant or first home owner rate of duty, prosecution action may be commenced.

All applications undergo a rigorous review where *applicants* are checked for former home ownership in Western Australia and interstate. Other checks into *spouse/de facto partner* status, council records, title information and finance particulars are undertaken on a routine basis.

Applicants must:

- ✓ fully complete and lodge the application form with all relevant supporting evidence.
 - ✓ be a *natural person* (i.e. not applying as a company or trust).
 - ✓ be at least 18 years of age at the *commencement date of the eligible transaction*.
 - ✓ ensure at least one *applicant* is an *Australian citizen* or *permanent resident* at the date of the application.
 - ✓ be buying or building a *home* for which the contract was signed or, as an *owner builder* where the building commenced, between 1 July 2000 and 31 December 2009, inclusive;
- OR**
- ✓ be buying or building a *home* for which the contract was signed, or as an *owner builder* where the building commenced, on or after 1 January 2010 for which the *total value* (i.e. combined total of the land and home) does not exceed the *cap amount* or duty threshold.
 - ✓ ensure each person holding the *relevant interest* in the *home* is an *applicant*.
 - ✓ ensure all *applicants* will reside in the *home* as their *principal place of residence* for a continuous period of at least six months commencing within 12 months of *completion of the eligible transaction*.
 - ✓ lodge an application within 12 months of *completion of the eligible transaction*.

Applicants and their spouse / de facto partner must NOT:

- ✓ have been paid a first home owner grant or received the first home owner rate of duty in any State or Territory of Australia, or have had to repay the grant or duty as a result of an investigation by the *Commissioner*.
- ✓ have previously owned or held a *relevant interest* in *residential property* anywhere in Australia:
 - prior to 1 July 2000; or
 - on or after 1 July 2000 and occupied that *residential property* as a place of residence before 1 July 2004; or
 - on or after 1 July 2000 and occupied as a place of residence that *residential property* for a continuous period of at least six months that began on or after 1 July 2004.

Lodging your application

You can lodge your application with:

The *Approved agent* who is providing your finance. A list of *Approved agents* can be found at www.osr.wa.gov.au.

If you require the grant or first home owner rate of duty for settlement or first draw down/progress payment, you must lodge your application with an *Approved agent*.

OR

The Office of State Revenue. Refer to page 13 of the lodgement guide for address details.

Supporting evidence

Proof of identity

NOTE: If your supporting evidence is in a language other than English you **must** provide a certified translation.

If lodging with an *Approved agent*

Each *applicant* and their *spouse/de facto partner* must provide a category 1 document. The remaining identity checks will be performed by the *Approved agent*.

If lodging with the OSR

Each *applicant* and their *spouse/de facto partner* must provide one document from each of the four categories (four documents per person). A single document cannot be used for more than one category.

Do not send original documents. Only send a legible photocopy.

Category 1 - Evidence of Australian citizenship or permanent residency

If an *Australian citizen*

- Australian birth certificate/extract; or
- Australian passport; or
- Australian citizenship certificate.

If a New Zealand citizen*

- Current passport; or
- Certificate of Status for New Zealand Resident in Australia, issued by the Department of Immigration and Citizenship.

If a citizen of another country

- Current passport; and
- Evidence of permanent residency or permanent resident visa; or
- Certificate of Evidence of Resident Status, issued by the Department of Immigration and Citizenship.

* New Zealand citizens must be living in Australia at the *commencement of the eligible transaction*.

NOTE: At least one *applicant* must be an *Australian citizen* or *permanent resident* on or before the date of the grant application.

If an *Australian citizen*

- Australian birth certificate/extract; or
- Australian passport; or
- Australian citizenship certificate.

If a New Zealand citizen*

- Current passport; or
- Certificate of Status for New Zealand Resident in Australia, issued by the Department of Immigration and Citizenship.

If a citizen of another country

- Current passport; and
- Evidence of permanent residency or permanent resident visa; or
- Certificate of Evidence of Resident Status, issued by the Department of Immigration and Citizenship.

* New Zealand citizens must be living in Australia at the *commencement of the eligible transaction*.

NOTE: At least one *applicant* must be an *Australian citizen* or *permanent resident* on or before the date of the grant application.

Supporting evidence

Proof of identity

If lodging with an *Approved agent*

If lodging with the OSR

Category 2 - Link between identity and person

Not applicable

- Current Australian driver's licence; or
- Current passport (if not used in category 1); or
- Firearms licence; or
- Proof of Age card (photo required).

NOTE: Every application must have at least one photo identity within this category. If you are unable to provide this you must provide a copy of a photo of the *applicant* with a Statutory Declaration explaining why you cannot provide photo identity.

Category 3 - Evidence that the person resides in Australia

Not applicable

- Medicare card; or
- Motor vehicle registration; or
- Centrelink or Department of Veterans Affairs card; or
- Debit/credit card from a financial institution.

Category 4 - Evidence of residential address

Not applicable

- Utility document (such as a electricity or telephone bill); or
- Insurance policy; or
- Statement of account for financial institution.

NOTE: The evidence provided must be evidence of your **current** residential address as provided in your application form.

Additional supporting evidence required if you are:

Married – Marriage certificate

Divorced – Evidence of divorce (e.g. Decree Nisi, Decree Absolute)

Widowed – Death certificate

Name change – Change of name certificate

Separated – A Statutory Declaration detailing the following information:

- name of your former *spouse/de facto partner*;
- your former *spouse/de facto partner's* date of birth;
- the date you were married or commenced your domestic relationship;
- the date you separated;
- your former *spouse/de facto partner's* current address (if known); and
- a statement detailing whether you currently live with your former *spouse/de facto partner* and whether you intend to resume cohabitation.

Supporting evidence

Evidence relating to the transaction

Under sections 13(5) and 40 of the FHOG Act and section 94 of the *Taxation Administration Act 2003*, the *Commissioner* may require you or other persons to provide any information or documentation in order to determine your application or for compliance investigation purposes.

NOTE: If your supporting evidence is in a language other than English you **must** provide a certified translation.

Contract to purchase a *new,** established or off the plan home*

***New includes substantially renovated homes*

- A copy of the contract for sale or agreement for the purchase (Offer and Acceptance), dated and signed by all parties.
- For a *related or associated party* transaction – a copy of the transfer of land, dated and signed by all parties, and a completed Valuation Request form or a valuation of land by a qualified valuer (See Commissioner's Practice TAA 30 which outlines when a valuation will usually be accepted).
- For a *substantially renovated home* – a statement from the vendor or other evidence confirming:
 - the sale of the *home* is a taxable supply as a sale of a new residential premises as defined under sections 40-75(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* (Cth);
 - the *home*, as renovated, has not been previously occupied or sold as a place of residence; and
 - the type and extent of the renovations.
- A *title search* showing the *applicant(s)* as the registered proprietor(s).*

Contract to build a home

- A copy of the schedule of particulars from your *contract to build*, dated and signed by all parties.
- Documentary evidence of progress payments totalling an amount equal to or greater than the value of the grant (such as an invoice or receipt from the builder). Must be evidence of construction, not deposit (for example, slab down).
- A *title search* showing the *applicant(s)* as the registered proprietor(s).*

Owner builder

- Documentary evidence of the commencement of construction of the *home* (for example, dated slab down invoice).
- Documentary evidence of the building costs incurred for the construction of the *home*. The evidence submitted must total an amount equal to or greater than the value of the grant, and must not include your own labour costs. Evidence provided needs to be addressed to the *applicant* and/or the construction address. Unaddressed receipts (such as an unaddressed check out receipt from Bunnings or other materials provider) is not sufficient evidence.
- Documentary evidence confirming that the *home* is ready for occupation.
- A completed Valuation Request form or a valuation of land by a qualified valuer (See Commissioner's Practice TAA 30 which outlines when a valuation will usually be accepted).

* Not required if lodging through an *Approved agent*

Additional evidence may be requested after lodgement of an application in order to confirm eligibility.

When will the grant be paid?

Type of transaction	Applying through...	Payment of grant
Purchase of an <i>established home</i> (for contracts dated on or before 2 October 2015)	<i>Approved agent</i>	At date of settlement by <i>Approved agent</i> .
Purchase of a <i>new or off the plan home</i>	<i>Approved agent</i>	At date of settlement by <i>Approved agent</i> .
Purchase of an <i>established home</i> (for contracts dated on or before 2 October 2015)	OSR	After you have provided evidence to the OSR that your name has been registered on the Certificate of Title of the property (approximately three to six weeks after settlement).
Purchase of a <i>new or off the plan home</i>	OSR	After you have provided evidence to the OSR that your name has been registered on the Certificate of Title of the property (approximately three to six weeks after settlement).
<i>Contract to build</i>	<i>Approved agent</i> or OSR	After you or the <i>Approved agent</i> have provided evidence of the date of first construction progress payment (for example, slab down) and your name is registered on the Certificate of Title of the property.
<i>Owner builder</i>	<i>Approved agent</i> or OSR	After you or the <i>Approved agent</i> have provided evidence that the <i>home</i> is ready for occupation as a place of residence and your name is registered on the Certificate of Title of the property.

When will my transaction be eligible for the first home owner rate of duty?

Type of transaction	Eligible for first <i>home owner</i> rate of duty
Purchase or gift of an <i>established home</i> or vacant land	Once you have been approved for the first home owner grant or pre-approved for the first home owner rate of duty and an application for assessment or reassessment is made.

When do I have to move in, and for how long?

All *applicants* must live in the *home* as their *principal place of residence* for at least six continuous months commencing within 12 months of completion of the eligible transaction.

It is the responsibility of the *applicant* to satisfy the *Commissioner* that they have met the residence requirements. *Applicants* may be required to verify this later by providing documentation supporting their period of occupancy.

Should you not meet the residence requirements, you must advise the *Commissioner* in writing either within 30 days after the expiration of the 12 month residency period or within 30 days after the date it becomes apparent you will not be able to fulfil the requirement, whichever is the earlier.

The *Commissioner* may consider your written request if your original circumstances have changed, however, you **must** still occupy the *home* as your *principal place of residence*.

The *Commissioner* will determine if you are required to repay the grant and/or duty. Failure to advise the *Commissioner* in writing will result in the *applicant(s)* being required to repay the grant and/or duty with penalties. Additionally, you will be ineligible for a future grant and first home owner rate of duty in Western Australia.

Common errors and misunderstandings

Some of the common errors and misunderstandings identified by the OSR compliance activity are outlined below. This information is provided to assist you to understand and meet your obligations:

- failing to read and understand ALL of the eligibility criteria;
- failing to read and understand the warnings and penalties associated with lodging a false or misleading application;
- failing to make the property the *applicant's principal place of residence*;
- failing to disclose previous names, including previous married name(s);
- misunderstanding the residence requirements. For example, believing that:
 - as long as the grant property is left vacant for six months and not leased, the residence requirements are met;
 - renovating the grant property whilst using another residence to cook, shower, sleep, etc complies with the residence requirements; or
 - living in the grant property for a period of less than six months is acceptable without seeking the *Commissioner's* approval.

If you are unsure, please consult our website or contact the OSR.

Terms used

26th parallel

The *26th parallel* of South Latitude is a circle of latitude that is 26 degrees south of the equator. For example, in Western Australia the town of Denham is north of the *26th parallel* and the town of Kalbarri is south of the *26th parallel*.

Applicant

A person applying for the grant or first *home owner* rate of duty who, on completion of the purchase of a *home* or construction of a *new home*, will hold a *relevant interest* in the land on which the *home* is built.

Approved agent

A financial institution (e.g. bank) approved by the OSR that is authorised to process applications for the grant and/or first home owner rate of duty pre-approval.

Australian citizen

A person who is an *Australian citizen* under the *Australian Citizenship Act 1948* (Cth).

Cap amount

In relation to the first home owner grant, the *cap amount* for a *home* south of the *26th parallel* is \$750,000, and north of the *26th parallel* is \$1,000,000.

Commencement date of the eligible transaction

Date of contract to purchase or build a *home* or, for an *owner builder*, the date the foundations commenced to be laid.

Commissioner

Commissioner of State Revenue, Western Australia.

Completion of the eligible transaction

When the *applicant* is entitled to possession of the *home* under the contract or the building is ready for occupation as a place of residence, and the *applicant* is registered on the Certificate of Title.

Contract to build

A comprehensive *building contract* where a builder agrees to build the *home* from the time building starts to when it is finished and ready for occupation.

Consideration

Purchase price or cost of construction of the *home*.

De facto partner

A person who, on the *Commencement date of the eligible transaction* to which the application relates, is living in a *de facto* relationship with the *applicant* and has lived on that basis for at least two years. *De facto partner* includes same sex couples. Refer to Revenue Ruling FHOG 4 '[De facto partners](#)' on our website for more information.

Eligible transaction

Contract for the purchase of a *home*, *contract to build* a *home* or construction of a *home* as an *owner builder* commencing on or after 1 July 2000 that does not exceed the *cap amount* or duty threshold.

First home owner rate of duty

A concessional *first home owner rate of duty* may apply to an *eligible transaction* where the *unencumbered value* of the *home* is less than \$530,000 or for the purchase of vacant land where the *unencumbered value* of the land does not exceed \$400,000.

Established home

A *home* that has been previously occupied, and is lawfully fit for occupation, as a place of residence.

Home

A building, affixed to land, that may be lawfully used as a place of residence and is, in the *Commissioner's* opinion, suitable for use as a place of residence.

Natural person

A person. Does not include a company or a trust.

New home

A *home* that has not previously been occupied or sold as a place of residence. This may include the purchase of a *substantially renovated home*.

Notifiable event

When any part of the eligibility criteria is not met. The *applicant(s)* must notify the *Commissioner* within 30 days.

Examples would be where an *applicant* is unable to occupy the *home* as their *principal place of residence* within 12 months of completion of the *eligible transaction*, or where the *total value* of the property exceeds the *cap amount*.

Off the plan

A contract for the purchase of a *home* on a proposed lot in an unregistered plan of a subdivision of land.

OSR

The Office of State Revenue of Western Australia.

Owner

A person who has a *relevant interest* in land on which a *home* is built.

Owner builder

An *owner* of land who builds a *home* or has a *home* built on the land without entering into a *contract to build*.

Terms used

Permanent resident

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

Principal place of residence

The *home* you primarily reside in. This *home* must be occupied by all *applicants* for a continuous period of at least six months commencing within 12 months of completion of the *eligible transaction*.

Related or associated party

A person is related to or associated with another party when:

- one is the *spouse/de facto partner* of the other; or
- they are related by blood, marriage or adoption; or
- they are a shareholder or director of the other party, being a company; or
- they are a beneficiary of a trust for which the other party is a trustee; or
- the transaction is otherwise not at arm's length.

Relevant interest

A person with a *relevant interest* may be described as someone who will have a legal entitlement to occupy the *home* being purchased or constructed. Usually this will be the person(s) registered as proprietor on the Certificate of Title. This is commonly an estate in fee simple. Other forms of interest are defined in the FHOG Act. Each person acquiring a *relevant interest* must be an *applicant* for the grant and/or *first home owner rate of duty*.

Residential property

Land in Australia on which there is a *home* which is lawfully occupied, or suitable for occupation whether you have occupied it or not. This includes houses, townhouses, units, villas, flats, duplexes, converted warehouses, fixed transportable, moveable homes and farmsteads/homesteads.

It should be noted that a residential investment property owned before 1 July 2000 makes you ineligible for the grant, whether you occupied it or not.

Spouse

A person is a *spouse* of another if they are legally married to each other.

Substantially renovated home

A *home* that:

- is the subject of a contract to purchase a *home*; and
- the sale of which is a taxable supply as a sale of new residential premises as defined under sections 40-75(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* (Cth); and
- as renovated, has not been previously occupied, or sold, as a place of residence.

Title search

A search on the land which shows the names of the registered *owners*. A *title search* can be obtained from Landgate at www.landgate.wa.gov.au.

Total value

For a new, established or *off the plan home* – the greater of the *consideration* or the unencumbered value.

For a *contract to build* – the total of the *consideration* and the *unencumbered value* of the land.

For an *owner builder* – the *unencumbered value* of the *home* at the date the transaction is completed (i.e. *total value* of the *home* and land).

Unencumbered value

A common definition of *unencumbered value* means having no encumbrance, such as mortgage or loan. For a detailed definition of the term as it applies to the grant, refer to section 14AE of the FHOG Act, or section 31 of the Duties Act in reference to a dutiable transaction.

Guide to completing the application

Section 1 – Eligibility criteria

Answer each question by ticking the relevant Yes or No box. These questions are designed to establish that the *applicant(s)* meet the eligibility criteria.

All persons with a *relevant interest* in the property, and any *spouse/de facto partner* of these persons, must be considered when answering these questions.

In exceptional circumstances the *Commissioner* may use discretion in relation to some criteria. Please contact the OSR for further information.

All decisions relating to the eligibility of an *applicant* are made by the *Commissioner*.

Section 2 – Applicant details

All persons who have, or will have, a *relevant interest* in the *home* must record their details in this section. If there are more than two *applicants* an additional application form will need to be completed and attached to the application form.

If an *applicant* has a *spouse* or *de facto partner* there are two options. If your *spouse/de facto partner* is an *applicant*, they must be recorded within this section. Alternatively, if your *spouse/de facto partner* is not an *applicant*, they are required to complete their details in Section 3 of the application form.

Please nominate a postal address for correspondence to be sent to on behalf of all *applicants*.

Please provide a valid email address and phone number where possible.

Section 3 – Spouse/de facto partner details

This section must be completed by the *applicant* in relation to their *spouse/de facto partner* who has not already been specified as an *applicant* in Section 2, and will therefore have no *relevant interest* in the *residential property*. If this section is required to be completed, the *spouse/de facto partner* must complete the declaration in Section 7.

Section 4 – Property and transaction details

Provide the Volume and Folio numbers from the Certificate of Title. This can be obtained from a copy of the title, the contract for sale, the transfer of land or the *contract to build*. If the new title details are unavailable, please provide the parent title details.

Please provide the date you expect to take up occupancy in the *home* as your *principal place of residence*. If you are unsure of the exact date, please provide the best estimate. To be eligible, *applicants* must move into the *home* and maintain it as their *principal place of residence* for at least six continuous months, commencing within 12 months of completion of the *eligible transaction*.

Section 5 – Payment details

Applicants are only required to complete this section if they are applying for the grant through the OSR.

Payment of the grant will be made into the nominated bank account. You must nominate an Australian cheque or savings account to receive funds electronically ('EFT'). The account can belong to a person who is not the *applicant*.

Provide details of the financial institution, account holder name, BSB and account number. Failure to provide correct details will cause delays in payment of the grant.

If you are applying through your *Approved agent*, leave this section blank. Your *Approved agent* will record your payment details.

If you are applying for the *first home owner rate of duty* only, leave this section blank.

Section 6 – Declaration by applicant

All *applicants* must sign the declaration. Ensure you read and understand the details completed in the form and the declaration before signing and dating the application. The application must be dated on or after the *commencement date of the eligible transaction*.

Section 7 – Declaration by spouse/de facto partner

If an *applicant's spouse/de facto partner* is not an *applicant* they must sign the declaration. They must ensure that they read and understand the details completed in the form as they relate to them before signing and dating the declaration.

Section 8 – Supporting documentation checklist

Please supply the required documents with your application form and tick off the documents attached. Failure to provide the relevant documentation may result in processing delays.

Contact details

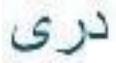
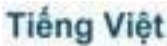
Website	www.osr.wa.gov.au
Enquiries	www.osr.wa.gov.au/fhogenquiry
Phone	(08) 9262 1299 (country callers 1300 363 211) 8.00am to 5.00pm Monday to Friday
In person	Office of State Revenue Plaza Level, 200 St Georges Terrace PERTH WA 6000
Mail	Office of State Revenue Grants and Subsidies GPO Box T1600 PERTH WA 6845

Privacy statement

The information in this form is required by the Office of State Revenue to determine your eligibility for this application. By submitting this form you consent to the OSR using the information to process your application.

The information will be stored on the First Home Owner Grant National Database, and your application will be retained by either the OSR or your *Approved agent*. Information will only be used and disclosed as required or permitted by law, or with your consent. An individual may review and update personal information held by the OSR by contacting this office.

This privacy statement is available in the following languages from our website:

 Amharic	 Arabic	 Cocos Malay
 Croatian	 Dari	 Chinese (Simplified)
 Italiano	 Japanese	 Chinese (Traditional)
 Farsi	 Serbian	 Indonesian
 Spanish	 Somali	 Vietnamese



Application for First Home Owner Grant and/or Pre-approval for the First Home Owner Rate of Duty

A pre-populated application for the first home owner rate of duty, required to be lodged within the statutory timeframes, will be issued once the pre-approval criteria is satisfied.

- Read the lodgement guide for explanations of the terms used in this application.
- Applications must be lodged within 12 months of completion of the *eligible transaction*.
- **There are significant penalties for making a false or misleading statement, as well as possible prosecution.**
- Please answer all questions and tick (✓) the appropriate boxes.
- All alterations on this form must be initialled by the *applicant(s)*.
- Do not use 'white out' anywhere on this form.

Section 1 – Eligibility criteria checklist

- Eligibility is determined as at the *commencement date of the eligible transaction*.
- All *applicants* and their *spouse/de facto partner(s)* must be considered when answering the eligibility questions.

- 1 Does each *applicant* and/or their *spouse/de facto partner* declare that he or she: ☐ Yes ☐ No
- i. has never been paid a grant or received the *first home owner rate of duty*, either jointly, separately or with some other person under the FHOG Act of any State or Territory of Australia or the Duties Act; or
- ii. has never had to repay a first home owner grant or *first home owner rate of duty* as a result of an investigation by the *Commissioner*?
- 2 Is each *applicant* and their *spouse/de facto partner* a person who has never owned a *residential property* either jointly, separately or with some other person before 1 July 2000 in any State or Territory of Australia? ☐ Yes ☐ No
- NOTE: *Applicants* are not eligible if they or their *spouse/de facto partner* have held a *relevant interest* in *residential property* prior to 1 July 2000, even if they have never occupied the property (e.g. an investment property).
- 3A Does each *applicant* and their *spouse/de facto partner* declare that on or after 1 July 2000 he/she have never owned *residential property* anywhere in Australia either jointly, separately or with some other person or, if he/she did own *residential property*, that he/she never occupied (as a place of residence) that *residential property* before 1 July 2004? ☐ Yes ☐ No
- 3B Does each *applicant* and their *spouse/de facto partner* declare that on or after 1 July 2000 he/she have never owned *residential property* anywhere in Australia either jointly, separately or with some other person or, if he/she did own *residential property*, that he/she has not occupied (as a place of residence) that *residential property* for a continuous period of at least six months that began on or after 1 July 2004? ☐ Yes ☐ No
- 4 Is each *applicant* a *natural person* (e.g. not a company or trust) and at least 18 years of age? ☐ Yes ☐ No
- 5 Is at least one *applicant* a *permanent resident* or *Australian citizen* at the date of the grant application? ☐ Yes ☐ No
- 6 Will all *applicants* be occupying the *home* as their *principal place of residence* for a continuous period of six months commencing within 12 months of completion of the *eligible transaction*? ☐ Yes ☐ No
- 7 Has each *applicant* on or after 1 July 2000 either: ☐ Yes ☐ No
- i. entered into a contract for the purchase of a *home* in Western Australia; or
- ii. entered into a contract to have a *home* built in Western Australia; or
- iii. in the case of an *owner builder*, commenced construction of a *home* in Western Australia (i.e. laying of foundations)?

Section 2 – Applicant details

- It is essential that ALL *applicants* complete this section.
- If there are more than two *applicants*, complete and attach an additional application form.
- Each *applicant* must sign the Declaration by Applicant at Section 6.

Number of applicants

How many people will have a *relevant interest* in the property?

Related or associated party transactions

Are any of the *applicants* or their *spouse/de facto partner* related to or associated with the vendor or builder?

☐ Yes ☐ No

Indigenous Australian - Optional

This question is optional. The information will only be used for statistical purposes by the Commonwealth and State Governments and will have no bearing on your application.

Are any of the *applicants* Aboriginal or Torres Strait Islander?

☐ Yes ☐ No

Applicant 1 – Contact Applicant

Title Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Dr ☐

First name

Middle name(s)

Family name

Name on birth certificate

(if different from above)

First name

Middle name(s)

Family name

Date of birth

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Have you used any names other than the names declared above?

☐ Yes – list name(s) below ☐ No

If yes, see page 5 of lodgement guide for more information

Place of birth

State/Territory

Country

Daytime telephone number*

Mobile preferred

Email address*

Applicant 2

Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Dr ☐

First name

Middle name(s)

Family name

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

☐ Yes – list name(s) below ☐ No

State/Territory

Country

Mobile preferred

* Please provide a current and valid contact telephone number and email address. Your email address will be used for notifications, including your approval letter.

Current residential address

Street no.	
Street name	
Suburb/Town	
State	Postcode

Street no.	
Street name	
Suburb/Town	
State	Postcode

Address for notices

(if different from above)

Street no.	
Street name	
Suburb/Town	
State	Postcode

Street no.	
Street name	
Suburb/Town	
State	Postcode

**Do you have a spouse/
de facto partner?**

☐ Yes

☐ No

☐ Yes

☐ No

**If you have a spouse/de facto
partner, will your spouse/
de facto partner have a
relevant interest in the home?**

☐ Yes – your spouse/
de facto partner must
complete the details in
Applicant 2 above

☐ No –you must
complete Section 3 –
Spouse/de facto partner
details

☐ Yes – your spouse/
de facto partner must
complete the details in
Applicant 2 above

☐ No – you must
complete Section 3 –
Spouse/de facto partner
details

**Tick each of the States
and/or Territories in
which you have lived**

☐ NSW	☐ ACT	☐ NT	☐ QLD
☐ TAS	☐ SA	☐ VIC	☐ WA

☐ NSW	☐ ACT	☐ NT	☐ QLD
☐ TAS	☐ SA	☐ VIC	☐ WA

Section 3 – Spouse/de facto partner details

- This section must be completed where the *spouse/de facto partner* of an *applicant* has not been specified as an *applicant* in Section 2.
- The *applicant's spouse/de facto partner* must sign the declaration at Section 7.

Applicant 1 – Contact Applicant

Applicant 2

Title	Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Dr ☐								
First name									
Middle name(s)									
Family name									
Name on birth certificate (if different from above)	 								
Date of birth	<table><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y		
Has your <i>spouse/de facto partner</i> used any names other than the names declared above?	☐ Yes – list name(s) below ☐ No								
Place of birth	 								
Daytime telephone number									
Tick each of the States and/or Territories in which you have lived	<table><tr><td>☐ NSW</td><td>☐ ACT</td><td>☐ NT</td><td>☐ QLD</td></tr><tr><td>☐ TAS</td><td>☐ SA</td><td>☐ VIC</td><td>☐ WA</td></tr></table>	☐ NSW	☐ ACT	☐ NT	☐ QLD	☐ TAS	☐ SA	☐ VIC	☐ WA
☐ NSW	☐ ACT	☐ NT	☐ QLD						
☐ TAS	☐ SA	☐ VIC	☐ WA						

Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Dr ☐								
<table><tr><td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	D	D	M	M	Y	Y	Y	Y
D	D	M	M	Y	Y	Y	Y	
☐ Yes – list name(s) below ☐ No								
<table><tr><td>☐ NSW</td><td>☐ ACT</td><td>☐ NT</td><td>☐ QLD</td></tr><tr><td>☐ TAS</td><td>☐ SA</td><td>☐ VIC</td><td>☐ WA</td></tr></table>	☐ NSW	☐ ACT	☐ NT	☐ QLD	☐ TAS	☐ SA	☐ VIC	☐ WA
☐ NSW	☐ ACT	☐ NT	☐ QLD					
☐ TAS	☐ SA	☐ VIC	☐ WA					

Section 4 – Property and transaction details

Address of the property

Lot No. Use only if street no. is not allocated	Unit/Street No.	
Street Name		
Suburb	State WA	Postcode

Date when occupation as a *principal place of residence* commenced, or is expected to commence

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

If not known, provide best estimate

Certificate of Title

Volume

Folio

Transaction details

Date of contract of sale, or *contract to build*

(or if *owner builder*, date the foundations were laid)

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Date of settlement

(or if building, expected date of completion)

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

What type of transaction does this application refer to? Please tick (✓) one and complete the relevant section.

Complete section A

- ☐ *Established home* ☐ *Off the plan*
- ☐ *New home* (includes a *substantially renovated home*)

Complete section B

- ☐ *Contract to build* ☐ *Owner builder*

Purchase or construction price (Total value) \$

If you have entered into a contract to purchase a new *home*:

A

Is this the first sale of the *home* since its construction or substantial renovation?

☐ Yes ☐ No

As at the date of completion, are you the first occupant(s) of the *home* since its construction or substantial renovation?

☐ Yes ☐ No

Are you purchasing a *substantially renovated home*?

☐ Yes ☐ No

B

Construction price

\$

Land value*

\$

Total value

\$

Year land was purchased

Y	Y	Y	Y
---	---	---	---

*The current estimated market value of the land at the time of signing the building contract for *contract to build*, or at the time the *home* is completed and is ready for occupation for *owner builder*.

NOTE: For *owner builder*, a valuation of the property will be obtained by the OSR to determine the fair market value for the purpose of satisfying the cap requirement.

Office use only

☐ All evidence sighted

Name of person sighting the evidence

Payment eligibility date

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Enter settlement, completion or first draw down date only

Section 5 – Payment details

- If you are applying with the OSR, the grant will be paid by electronic funds transfer to the account nominated below.
- If you are applying with the OSR for pre-approval for the first home owner rate of duty only, DO NOT complete the account details below.
- If you are applying with an *Approved agent*, DO NOT complete the account details below. If you are eligible, the grant will be paid through your *Approved agent* in accordance with your agreement.

Name of financial institution and branch

--	--	--	--	--	--	--	--	--	--

Account name (e.g. John & Jan Citizen)

--	--	--	--	--	--	--	--	--	--

BSB number (must have 6 numbers)*

			-			
--	--	--	---	--	--	--

Account number (maximum of 9 numbers)*

--	--	--	--	--	--	--	--	--

*DO NOT include dashes or spaces

Section 6 – Declaration by applicant(s)

- I have completed the application form and attached all relevant documents in support of this application.
- I declare that I have never been paid a grant or received the *first home owner rate of duty* either jointly, separately or with some other person, under the FHOG Act of any State or Territory of *Duties Act*, or have never had to repay a first home owner grant or *first home owner rate of duty* as a result of an investigation by the *Commissioner*.
- I declare that I have not **owned** a *home* or had a *relevant interest* in a *residential property* within Australia **prior to 1 July 2000**.
- I declare that, on or **after 1 July 2000**, I have never owned *residential property* anywhere in Australia either jointly, separately or with some other person, or if I did own *residential property*, I never occupied (as a place of residence) that *residential property* **before 1 July 2004**.
- I declare that, on or **after 1 July 2000**, I have never owned *residential property* anywhere in Australia either jointly, separately or with some other person, or if I did own *residential property*, I have not occupied (as a place of residence) that *residential property* for a continuous period of at least six months that began **on or after 1 July 2004**.
- I declare that, as at the date of this application, **at least one applicant** is a **permanent resident** or an **Australian citizen**.
- I will be residing in the *home* that is the subject of this application as my *principal place of residence* for a **continuous period of six months commencing within 12 months** of completion of the *eligible transaction*.
- I undertake to notify the *Commissioner* of any *notifiable event* in writing relevant to the requirements under the FHOG Act within 30 days from the occurrence of that *notifiable event*.
- I have read and understood the information prepared by the OSR relating to the conditions of eligibility. I accept that if the conditions are not met, I may not be entitled to receive or retain the grant or *first home owner rate of duty*.
- I authorise the OSR to access and exchange information about me to verify my eligibility for the first home owner grant or *first home owner rate of duty* with the *Approved agent* (where applicable), other State, Territory and Australian Government agencies, the document issuing authority and commercial organisations as permitted by law.
- I understand that the *Approved agent* is not authorised by the OSR to offer any advice or assistance on the conditions of eligibility for the grant or *first home owner rate of duty*, or on the completion of this application.
- I authorise the *Approved agent* to hold the grant (if applicable) until completion of the *eligible transaction* and to repay the grant to the *Commissioner* if the transaction is not completed within 28 days of the date specified.
- I authorise the *Commissioner* to address all correspondence relating to this application to Applicant 1 at the email or postal address nominated.
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is a serious offence and that I may be prosecuted or liable to penalties of up to \$20,000 and required to repay the grant and first home owner rate of duty.**
- I authorise the OSR to deposit the grant (if applicable) into the account nominated in Section 5 or into the *Approved agent's* nominated account when lodged with the *Approved agent* (ensure account details are correct).

I have checked that all relevant sections of this form have been completed, and have included all required identification and other documents. I declare that I have read and understood the above information and that the information provided in this application is true and correct.

	Applicant 1	Applicant 2
Name		
Signature		
Date	D D M M Y Y Y Y	D D M M Y Y Y Y
Before me (signature of witness*)		
Full name and address of witness*	Name	Name
	Street no.	Street no.
	Street name	Street name
	Suburb/Town	Suburb/Town
	State	State
	Postcode	Postcode

* Witness must not be an applicant or spouse/de facto partner of an applicant and must not be related to the applicant.

Section 7 – Declaration by spouse/de facto partner

- I declare that the *spouse/de facto partner* details in Section 3, in so far as they relate to me, are true and correct.
- I declare that I have never been paid a grant or received the *first home owner rate of duty*, either jointly, separately or with some other person, under the FHOG Act of any State or Territory of Australia or the Duties Act, or have never had to repay a first home owner grant or *first home owner rate of duty* as a result of an investigation by the Commissioner.
- I declare that I have not owned a *home* or had a *relevant interest* in a *residential property* within Australia **prior to 1 July 2000**.
- I declare that, **on or after 1 July 2000**, I have never owned *residential property* anywhere in Australia either jointly, separately or with some other person or, if I did own *residential property*, I never occupied (as a place of residence) that *residential property* before **1 July 2004**.
- I declare that, **on or after 1 July 2000**, I have never owned *residential property* anywhere in Australia either jointly, separately or with some other person or, if I did own *residential property*, I have not occupied (as a residence) that *residential property* for a continuous period of at least six months that began **on or after 1 July 2004**.
- I authorise the OSR to access and exchange information about me that may affect the *applicant's* eligibility for the first home owner grant or *first home owner rate of duty* with the *Approved agent* (where applicable), State, Territory and Australian Government agencies, the document issuing authority and commercial organisations as permitted by law.
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is a serious offence, and that I may be prosecuted or liable to penalties up to \$20,000.**

	Spouse/de facto partner of Applicant 1	Spouse/de facto partner of Applicant 2
Name		
Signature		
Date	D D M M Y Y Y Y	D D M M Y Y Y Y
Before me (signature of witness*)		
Full name and address of witness*	Name	Name
	Street no.	Street no.
	Street name	Street name
	Suburb/Town	Suburb/Town
	State	State
	Postcode	Postcode

* Witness must not be an applicant or spouse/de facto partner of an applicant and must not be related to the applicant.

Section 8 – Supporting documentation checklist

- To ensure your application is processed in a timely manner, make sure the application is fully completed, signed and dated.
- Please complete the checklist to ensure you have attached the required supporting documentation. Refer to the lodgement guide for the documentation required. Attach these papers to this page.
- DO NOT mail original documents, **only mail copies**. Additional documents may be requested after lodgement of your application.

		Applicant to tick if attached	Approved agent or OSR use only Tick when sighted
Proof of identity of all applicants and their spouse/de facto partner			
Category 1	Type of document submitted		
	Name on doc.....		
	Doc. no. Date issued	☐	☐
	Permanent Resident Visa		
	Date granted Sub class.....		
	Type of document submitted		
	Name on doc.....		
	Doc. no. Date issued	☐	☐
	Permanent Resident Visa		
	Date granted Sub class.....		
Category 2*	Type of doc. submitted	☐	☐
	Type of doc. submitted	☐	☐
Category 3*	Type of doc. submitted	☐	☐
	Type of doc. submitted	☐	☐
Category 4*	Type of doc. submitted	☐	☐
	Type of doc. submitted	☐	☐
Copy of marriage certificate, death certificate, change of name certificate, evidence of divorce (e.g. Decree nisi/absolute), as relevant to your circumstances.		☐	☐
If separated – a Statutory Declaration with the following information: ▪ name of <i>spouse</i> ▪ their date of birth ▪ date of marriage ▪ date of separation ▪ current address (if known) ▪ whether or not you currently reside with your former <i>spouse</i> and whether or not you intend to resume cohabitation.		☐	☐

*Not required if your application is lodged with an *Approved agent*.

Transaction type	Applicant to tick if attached	Approved agent or OSR use only Tick when sighted
Contract to purchase a home:		
A copy of your Contract for Sale or Agreement for the Purchase (Offer and Acceptance), dated and signed by all parties (including any special conditions, annexures and variations).	☐	☐
Where there is no contract, or the sale is between family members or related or associated parties – a copy of the Transfer of Land dated and signed by all parties.	☐	☐
Where the sale of the property is between related or associated parties, a completed <u>Valuation Request</u> form or a valuation of land by a qualified valuer (see <u>Commissioner's Practice TAA 30</u> which outlines when a valuation will usually be accepted).	☐	☐
- Where the purchase property is a <i>substantially renovated home</i> – a statement from the vendor or other evidence confirming: - The sale of the <i>home</i> is a taxable supply as a sale of a new residential premises as defined under sections 40-75(1)(b) of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> (Cth). - The <i>home</i>, as renovated, has not been previously occupied as a place of residence or sold as a place of residence. - The type and extent of the renovations.	☐	☐
	☐	☐
	☐	☐
A copy of the Certificate of Title showing the <i>applicant(s)</i> as the registered proprietor(s).*	☐	☐

Contract to build a home:

A copy of the schedule of particulars from your <i>contract to build</i> dated and signed by all parties (including any special conditions, annexures and variations).	☐	☐
Documentary evidence of progress payments made totalling an amount equal to or greater than the grant (either an invoice or receipt from the builder). Must be evidence that construction of the <i>home</i> has commenced (i.e. slab down NOT deposit).	☐	☐
Where the <i>contract to build a home</i> is between related or associated parties provide a completed <u>Valuation Request</u> form or a valuation of land by a qualified valuer (see <u>Commissioner's Practice TAA 30</u> which outlines when a valuation will usually be accepted).	☐	☐
A copy of the Certificate of Title showing the <i>applicant(s)</i> as the registered proprietor(s).*	☐	☐

Owner builders:

Documentary evidence of the commencement of construction of the <i>home</i> (e.g. dated receipt for laying of the foundations).	☐	☐
Documentary evidence confirming that the <i>home</i> is ready for occupation.	☐	☐
Documentary evidence of the building costs incurred for the construction of the <i>home</i>. The evidence submitted must total an amount equal to or greater than the grant and must not include your own labour costs.	☐	☐
A completed <u>Valuation Request</u> form or a valuation of land by a qualified valuer (see <u>Commissioner's Practice TAA 30</u> which outlines when a valuation will usually be accepted).	☐	☐
A copy of the Certificate of Title showing the <i>applicant(s)</i> as the registered proprietor(s).*	☐	☐

*Not required if your application is lodged with an *Approved agent*.