



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

First Home Owner Grant Act 2000, Duties Act 2008 and Duties Act 2008 (CI)(CKI)

This document contains a lodgement guide and application form:

- for the first home owner grant (FHOG); and
- to determine eligibility (pre-approval) for the first home owner rate of duty (FHOR).

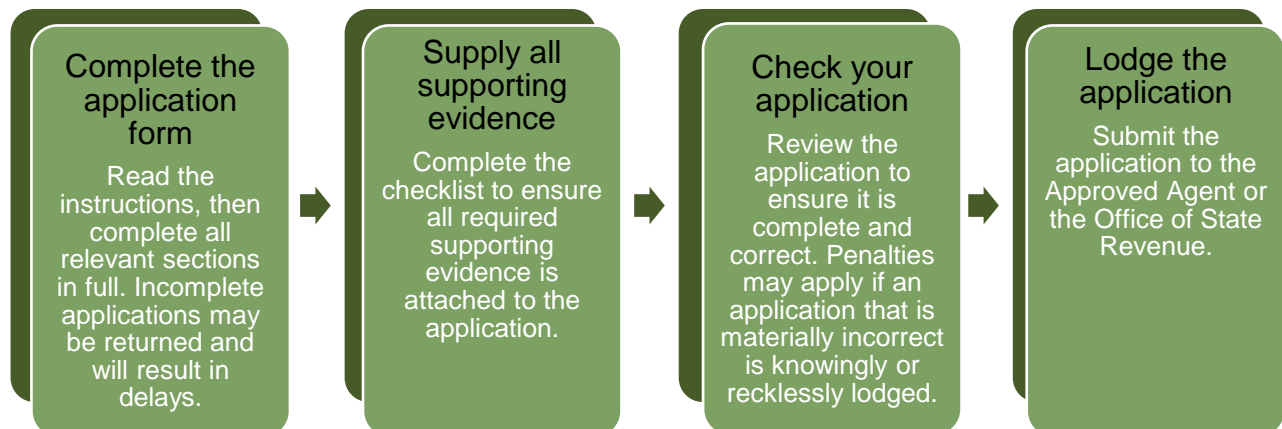
This form applies to applications and/or pre-approvals lodged **on or after 17 May 2018**.

Lodging an application

The application can be lodged with the Approved Agent providing finance or directly with the Office of State Revenue

If the grant is required for settlement or first draw down/progress payment, the application **must** be lodged with an Approved Agent. A list of Approved Agents can be found at www.osr.wa.gov.au.

How to apply



A separate application must be made to receive the first home owner rate of duty

If the eligibility criteria for the FHOR is satisfied, a further pre-populated application form will be provided with the approval letter. The FHOR application form must be completed and submitted in order to be assessed (or reassessed) at the first home owner rate of duty. Please refer to your settlement agent for assistance.

Note: The application for the first home owner rate of duty is required to be made within 12 months after completion of the transaction, or three months after the FHOG is paid.

Lodgement Guide

This lodgement guide contains important information that must be read before completing and submitting the application.

Applicants must:

- fully complete and lodge the application form with all relevant supporting evidence.
- be a *natural person* and holding the *relevant interest* in the *home* in their own capacity and not as a trustee (except for a guardian who holds the interest on trust for a person with a legal disability)
- be at least 18 years of age at the date of application.
- ensure at least one *applicant* is an *Australian citizen* or *permanent resident* at the date of the application.
- be buying or building a *home* or constructing a *home* as an *owner builder*, commencing on or after 1 July 2000, where the *total value* does not exceed the *cap amount* or *first home owner rate of 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 or 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* (other than a *relevant interest* held subject to a trust) in *residential property* anywhere in any State or Territory of 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.

Common errors and misunderstandings

State Revenue compliance activity has identified common errors occur when *applicants* fail to:

- make the property their *principal place of residence*; or
- disclose previous names, including previous married name(s).

Other common misunderstandings are that the residence requirements are met even though:

- the grant property is left vacant for six months and not leased;
- the grant property is being renovated while another residence is used for cooking, showering, sleeping, etc.; or
- the grant property is used as the *applicant's principal place of residence* for less than six months without seeking the *Commissioner's* approval.

More information about your obligations is available on our website or by contacting State Revenue.

Terms used

26th parallel

The *26th parallel* 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 State Revenue 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 being laid.

Commissioner

Commissioner of State Revenue, Western Australia.

Completion of the eligible transaction

For a contract to purchase a *home*, when the *applicant* acquires the *relevant interest* in the land on which the *home* is built. When building a *home*, when the building is ready for occupation as a place of residence, and the *applicant* is registered on the Certificate of Title. Acquisition of the *relevant interest* is usually the date of settlement.

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*.

Permanent resident

A person who holds a *permanent resident* visa under s30 of the *Migration Act 1958* (Cth), or a New Zealand citizen who is the holder of a special category visa under s32 of the Migration Act.

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*.

See Commissioner's Practice FHOG/DA 40 '[Principal place of residence](#)'.

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 hold the legal interest in the land on which the *home* is 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, regardless of whether the *applicant* has occupied it or not. This includes houses, townhouses, units, villas, flats, duplexes, converted warehouses, fixed transportable, moveable *homes* and farmsteads or *homesteads*.

It should be noted that a residential investment property owned before 1 July 2000 makes the *applicant* ineligible for the grant, whether the *applicant* 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.

See Commissioner's Practice FHOG 7 '[Substantially Renovated Homes](#)'.

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.

Terms in *italics* throughout the lodgement guide and application form are defined in the Terms Used provided on these pages

Contact the Office of State Revenue

Website	Enquiries
www.osr.wa.gov.au	www.osr.wa.gov.au/fhogenquiry
Phone	Country callers
08 9262 1299	1300 363 211
In person	Mail
Office of State Revenue 200 St Georges Terrace PERTH WA 6000	Office of State Revenue Grants and Subsidies GPO Box T1600 PERTH WA 6845

When will the grant be paid?

Type of transaction	Applying through...	Payment of grant
Purchase of a new or off the plan home	<i>Approved Agent</i>	At date of settlement by <i>Approved Agent</i> .
Purchase of a new or off the plan home	State Revenue	After you have provided evidence to State Revenue 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 State Revenue	After you or the <i>Approved Agent</i> has provided evidence of the date of first construction progress payment (for example, slab down) and the <i>applicant's</i> name is registered on the Certificate of Title of the property.
<i>Owner builder</i>	<i>Approved Agent</i> or State Revenue	After you or the <i>Approved Agent</i> has 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 I be eligible for the first home owner rate of duty?

Once you have been approved for the first home owner grant and/or pre-approved for the *first home owner rate of duty* and a further 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 your responsibility to satisfy the *Commissioner* that you have met the residence requirements. You may be required to provide documentation evidencing that you have met the residence requirements.

If all *applicants* cannot meet the residence requirements, the *Commissioner* must be advised in writing within 30 days after the expiration of either the 12 month residency period or the date it becomes apparent the requirement will not be fulfilled, whichever is the earlier. Failure to advise the *Commissioner* in writing of changes to circumstances that will affect all *applicants'* ability to meet the residence requirements will require the grant and/or duty to be repaid with penalties. These *applicants* will also be ineligible for a future grant and *first home owner rate of duty* in Western Australia.

The *Commissioner* will consider a written request for variation of the residence requirements if the *applicants'* original circumstances have changed.

For more information, see:

- www.finance.wa.gov.au/cms/State_Revenue/FHOG/Residency_Requirements.aspx
- [Form F-FHOG2 'Reduction or Extension Application: Residence Requirements'](#)
- [Form F-FHOG3 'Joint Application Exemption: Residence Requirements'](#)

Supporting evidence

If the supporting evidence is in a language other than English, a certified translation **must** be provided.

If lodging with an Approved Agent	If lodging with State Revenue
<p>Each <i>applicant</i> and their <i>spouse/de facto partner</i> must provide a category 1 document. The remaining identity checks will be performed by the <i>Approved Agent</i>.</p> <p>See a list of <i>Approved Agents</i> online at www.finance.wa.gov.au/cms/State_Revenue/FHOG/Approved_Agents.aspx</p>	<p>Each <i>applicant</i> and their <i>spouse/de facto partner</i> must provide one document from each of the three categories (three documents per person). A single document cannot be used for more than one category.</p> <p>Do not send original documents. Only send a legible photocopy.</p>
Category 1 - Evidence of Australian citizenship or permanent residency	
<p>If an <i>Australian citizen</i></p> <ul style="list-style-type: none"> ▪ Australian birth certificate/extract; or ▪ Australian passport; or ▪ <i>Australian citizenship</i> certificate. <p>If a New Zealand citizen</p> <ul style="list-style-type: none"> ▪ Current passport; or ▪ Certificate of Status for New Zealand Resident in Australia, issued by the Department of Home Affairs. <p>New Zealand citizens must be living in Australia at the commencement of the <i>eligible transaction</i>.</p> <p>If a citizen of another country</p> <ul style="list-style-type: none"> ▪ Current passport; and ▪ Evidence of permanent residency or <i>permanent resident</i> visa; or ▪ Certificate of Evidence of Resident Status, issued by the Department of Home Affairs. <p>NOTE: At least one <i>applicant</i> must be an <i>Australian citizen</i> or <i>permanent resident</i> on or before the date of the grant application.</p>	<p>If an <i>Australian citizen</i></p> <ul style="list-style-type: none"> ▪ Australian birth certificate/extract; or ▪ Australian passport; or ▪ <i>Australian citizenship</i> certificate. <p>If a New Zealand citizen</p> <ul style="list-style-type: none"> ▪ Current passport; or ▪ Certificate of Status for New Zealand Resident in Australia, issued by the Department of Home Affairs. <p>New Zealand citizens must be living in Australia at the commencement of the <i>eligible transaction</i>.</p> <p>If a citizen of another country</p> <ul style="list-style-type: none"> ▪ Current passport; and ▪ Evidence of permanent residency or <i>permanent resident</i> visa; or ▪ Certificate of Evidence of Resident Status, issued by the Department of Home Affairs. <p>NOTE: At least one <i>applicant</i> must be an <i>Australian citizen</i> or <i>permanent resident</i> on or before the date of the grant application.</p>
Category 2 - Link between identity and person	
<p>Not required if lodging with an <i>Approved Agent</i></p>	<ul style="list-style-type: none"> ▪ Current Australian driver's licence; or ▪ Current passport (if not used in category 1); or ▪ Firearms licence; or ▪ Proof of Age card (with photo); or ▪ Another identity document that includes a photo. <p>NOTE: Every application must have at least one photo identity within this category. If this is not available, a photo of the <i>applicant</i> with two <i>Statutory Declarations</i> as detailed in the 'Alternative Proof of Identity' fact sheet must be provided.</p>

Category 3 - Evidence the person resides in Australia

Not required if lodging with an *Approved Agent*

- Medicare card; or
- Motor vehicle registration; or
- Centrelink or Department of Veterans Affairs card; or
- Debit/credit card from a financial institution; or
- A similar card or document that shows residence in Australia. See the '[Alternative Proof of Identity](#)' fact sheet for more information.

Additional supporting evidence must be provided if you are:

Married – Marriage certificate

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

Widowed – Death certificate

Using a different name – Change of name certificate

Separated – A Statutory Declaration detailing the following information:

- name of former *spouse/de facto partner*;
- former *spouse/de facto partner's* date of birth;
- the date of marriage or commencement of the domestic relationship;
- the date of separation;
- former *spouse/de facto partner's* current address (if known); and
- whether the *applicant* currently lives with their former *spouse/de facto partner* and whether they intend to resume cohabitation.

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 the *applicant* or other persons to provide any information or documentation in order to determine the application or for compliance investigation purposes.

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 (including any special conditions, annexures and variations).
- A *title search* (Certificate of Title) showing the *applicant(s)* as the registered proprietor(s). This is not required if lodging through an *Approved Agent*.
- For a *related or associated party* transaction – a copy of the transfer of land, dated and signed by all parties, and completed form F-FHOG4 '[FHOG Valuation Request](#)' 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.

Contract to build a home

- A copy of the schedule of particulars from your *contract to build*, dated and signed by all parties (including any special conditions, annexures and variations).
- A *title search* (Certificate of Title) showing the *applicant(s)* as the registered proprietor(s). This is not required if lodging through an *Approved Agent*.
- Documentary evidence of progress payments made against the contract, such as invoices and receipts. A progress payment is made when work is carried out or materials are delivered to the site. This is typically at slab down stage. A deposit is not a progress payment and can not be used as documentary evidence.

Owner builder

- A *title search* (Certificate of Title) showing the *applicant(s)* as the registered proprietor(s). This is not required if lodging through an *Approved Agent*.
- Completed form F-FHOG4 '[FHOG Valuation Request](#)' or a valuation of land by a qualified valuer. See [Commissioner's Practice TAA 30](#) which outlines when a valuation will usually be accepted.
- 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 need to be addressed to the *applicant* and/or the construction address (i.e. not an unaddressed receipt such as from Bunnings or other materials providers).
- Documentary evidence confirming that the *home* is ready for occupation. This may include a copy of the Notice of Completion as submitted to the Local Government, home and contents insurance Certificate of Currency, or removalist invoice.



Office use only
UIN _____
CID _____
Reference _____
Received by _____
Date lodged _____

Application for the First Home Owner Grant and/or Pre-approval for the First home owner rate of duty

- 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*.
- Any information not provided will result in delays when processing your application.
- All alterations on this form must be initialled and dated by the *applicant(s)*. Do not use 'white out' anywhere on this form.

Following completion and lodgement of this form, a pre-populated application for the *first home owner rate of duty*, required to be lodged within the statutory timeframes, will be issued if the pre-approval criteria is satisfied.

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 the information contained in your application is complete and correct. If you are unsure about your obligations or the information required, please see our website or contact State Revenue.

If your application is approved, you will be notified in writing of the conditions you are required to satisfy and you will be provided with an application for the *first home owner rate of duty* which you will need to complete and lodge. If you are unable to satisfy any 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.

Providing incorrect or misleading information

Providing false or misleading information to State Revenue is an offence under the *First Home Owner Grant Act 2000* and the *Taxation Administration Act 2003*. If it is determined you have 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 and penalties of up to \$20,000 may apply.

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 routinely carried out.

Penalties

If an *applicant* receives the grant or *first home owner rate of duty* based on false or misleading information, or does 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 that may apply is dependent on the circumstances of each case and is in addition to repaying the grant and duty. In some cases the penalty applied is equal to the amount of the grant or duty.

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 State Revenue 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 State Revenue 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 State Revenue by contacting this office.

This privacy statement is available in [other languages](#).

Section 1 – 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.
- All decisions relating to the eligibility of an *applicant* are made by the *Commissioner*.
- Eligibility is determined as at the *commencement date of the eligible transaction*.
- Words used within this application are defined under Terms Used on pages 3 and 4 of this guide.
- The provision of false or misleading information may result in prosecution and penalties of up to \$20,000.

1	Does each <i>applicant</i> and/or their <i>spouse/de facto partner</i> declare that he or she: <ul style="list-style-type: none"> • has never been paid a grant or received the <i>first home owner rate of duty</i>, either jointly, separately or with some other person under the FHOG Act of any State or Territory of Australia or the Duties Act; or • has never had to repay a first home owner grant or <i>first home owner rate of duty</i> as a result of an investigation by the <i>Commissioner</i>? 	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2	Is each <i>applicant</i> and their <i>spouse/de facto partner</i> a person who has never owned a <i>residential property</i> either jointly, separately or with some other person before 1 July 2000 in any State or Territory of Australia?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3A	Does each <i>applicant</i> and their <i>spouse/de facto partner</i> declare that on or after 1 July 2000 he/she have never owned <i>residential property</i> in any State or Territory of Australia either jointly, separately or with some other person or, if he/she did own <i>residential property</i> , that he/she never occupied (as a place of residence) that <i>residential property</i> before 1 July 2004 ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
3B	Does each <i>applicant</i> and their <i>spouse/de facto partner</i> declare that on or after 1 July 2000 he/she have never owned <i>residential property</i> in any State or Territory of Australia either jointly, separately or with some other person or, if he/she did own <i>residential property</i> , that he/she has not occupied (as a place of residence) that <i>residential property</i> for a continuous period of at least six months that began on or after 1 July 2004 ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4	Is each <i>applicant</i> a <i>natural person</i> and at least 18 years of age at the date of application?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5	Is at least one <i>applicant</i> a <i>permanent resident</i> or <i>Australian citizen</i> at the date of application?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6	Will all <i>applicants</i> be occupying the <i>home</i> as their <i>principal place of residence</i> for a continuous period of at least six months commencing within 12 months of completion of the <i>eligible transaction</i> ?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
7	Has each <i>applicant</i> on or after 1 July 2000 either: <ul style="list-style-type: none"> • entered into a contract for the purchase of a <i>home</i> in Western Australia or the Indian Ocean Territories; or • entered into a contract to have a <i>home</i> built in Western Australia or the Indian Ocean Territories; or • in the case of an <i>owner builder</i>, commenced construction of a <i>home</i> in Western Australia or the Indian Ocean Territories (i.e. laying of foundations)? 	<input type="checkbox"/> Yes	<input type="checkbox"/> No
8	Does each <i>applicant</i> declare they will own the <i>home</i> in their own capacity and not as a trustee of a trust (except as a guardian who holds the interest on trust for a person with a legal disability)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

- This page forms part of your application. ALL questions MUST be answered.
- If you answer YES to all of the above questions, you may be entitled to receive the first home owner grant and/or the *first home owner rate of duty*, subject to the written decision being 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.
- If an *applicant* has a *spouse* or *de facto partner*:
 - If the *spouse/de facto partner* is an *applicant*, their details must be provided within this section.
 - If the *spouse/de facto partner* is not an *applicant*, their details must be provided in Section 3 and Section 7.
- Provide a valid email address and phone number. Approval letters will be sent via email.
- All correspondence will be sent to *Applicant 1*.
- Each *applicant* must sign the relevant declaration at Section 6 or Section 7.

Number of applicants (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 question

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)	Applicant 2
Title	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Dr	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Dr
First name	<input type="text"/>	<input type="text"/>
Middle name(s)	<input type="text"/>	<input type="text"/>
Family name	<input type="text"/>	<input type="text"/>
Name on birth certificate (only if different)	<input type="text"/> First name <input type="text"/> Middle name(s) <input type="text"/> Family name	<input type="text"/> First name <input type="text"/> Middle name(s) <input type="text"/> Family name
Have you used any names other than the names declared above? If yes, see page 7 of lodgement guide for more information	<input type="checkbox"/> Yes – list name(s) below <input type="checkbox"/> No <input type="text"/> First name <input type="text"/> Middle name(s) <input type="text"/> Family name	<input type="checkbox"/> Yes – list name(s) below <input type="checkbox"/> No <input type="text"/> First name <input type="text"/> Middle name(s) <input type="text"/> Family name
Date of birth	<input type="text"/> D <input type="text"/> D <input type="text"/> M <input type="text"/> M <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y	<input type="text"/> D <input type="text"/> D <input type="text"/> M <input type="text"/> M <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y <input type="text"/> Y
Place of birth	<input type="text"/> Town and State/Territory <input type="text"/> Country	<input type="text"/> Town and State/Territory <input type="text"/> Country
Daytime telephone	<input type="text"/> Mobile preferred	<input type="text"/> Mobile preferred
Email address	<input type="text"/>	<input type="text"/>

Approval letters will be sent via email

Applicant 1 (Contact Applicant)	
Street no.	
Street name	
Suburb/Town	
State	Postcode

Applicant 2	
Street no.	
Street name	
Suburb/Town	
State	Postcode

Current residential address

Address for notices
(only if different)

Street no.	
Street name	
Suburb/Town	
State	Postcode

Street no.	
Street name	
Suburb/Town	
State	Postcode

Do you have a spouse/de facto partner?

<input type="checkbox"/> Yes <input type="checkbox"/> No	
--	--

<input type="checkbox"/> Yes <input type="checkbox"/> No	
--	--

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

<input type="checkbox"/> Yes Your spouse/de facto partner must complete the details as an applicant in this section.	<input type="checkbox"/> No You must complete Section 3 for a non-applicant spouse or de facto partner.
---	--

<input type="checkbox"/> Yes Your spouse/de facto partner must complete the details as an applicant in this section.	<input type="checkbox"/> No You must complete Section 3 for a non-applicant spouse or de facto partner.
---	--

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

<input type="checkbox"/> NSW	<input type="checkbox"/> ACT	<input type="checkbox"/> NT	<input type="checkbox"/> QLD
<input type="checkbox"/> TAS	<input type="checkbox"/> SA	<input type="checkbox"/> VIC	<input type="checkbox"/> WA
<input type="checkbox"/> IOT			

<input type="checkbox"/> NSW	<input type="checkbox"/> ACT	<input type="checkbox"/> NT	<input type="checkbox"/> QLD
<input type="checkbox"/> TAS	<input type="checkbox"/> SA	<input type="checkbox"/> VIC	<input type="checkbox"/> WA
<input type="checkbox"/> IOT			

If there are more than two *applicants*, please complete the relevant information for sections 2, 3, 6 and 7 on additional copies of this form.

Section 3 – Non-applicant Spouse or De Facto Partner Details

This section must be completed by the non-applicant *spouse* or *de facto partner*. If this section is completed, the non-applicant *spouse* or *de facto partner* must complete the declaration in Section 7.

Applicant 1's Spouse / De facto partner (only if not an applicant)

Applicant 2's Spouse / De facto partner (only if not an applicant)

Title Mr Mrs Miss Ms Dr

Mr Mrs Miss Ms Dr

First name

Middle name(s)

Family name

Name on birth certificate

(only if different)

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

Yes – list name(s) below No

First name

Middle name(s)

Family name

First name

Middle name(s)

Family name

Yes – list name(s) below No

First name

Middle name(s)

Family name

Date of birth

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

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

Place of birth

Town and State/Territory

Country

Town and State/Territory

Country

Daytime telephone

Mobile preferred

Mobile preferred

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

<input type="checkbox"/> NSW	<input type="checkbox"/> ACT	<input type="checkbox"/> NT	<input type="checkbox"/> QLD
<input type="checkbox"/> TAS	<input type="checkbox"/> SA	<input type="checkbox"/> VIC	<input type="checkbox"/> WA
<input type="checkbox"/> IOT			

<input type="checkbox"/> NSW	<input type="checkbox"/> ACT	<input type="checkbox"/> NT	<input type="checkbox"/> QLD
<input type="checkbox"/> TAS	<input type="checkbox"/> SA	<input type="checkbox"/> VIC	<input type="checkbox"/> WA
<input type="checkbox"/> IOT			

Section 4 – Property and Transaction Details

- Provide the Volume and Folio numbers from the Certificate of Title. This can also be obtained from 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.
- 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, provide your best estimate.

Property Address

Lot No. (Use if no street no.)	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*
(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? Tick one and complete the relevant section.

- Established home*
 Off the plan
 New home (inc. *substantially renovated home*)

Complete Section A

- Contract to build*
 Owner builder

Complete Section B

Section A	
Purchase or construction price (<i>total value</i>)	\$
Is this the first sale of the <i>home</i> since its construction or substantial renovation?	<input type="checkbox"/> Yes <input type="checkbox"/> No
As at the date of completion, are you the first occupant(s) of the <i>home</i> since its construction or substantial renovation?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are you purchasing a <i>substantially renovated home</i> ?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section B	
Construction price	\$
Land value*	\$
* The current estimated market value of the land at the time of signing the building contract for <i>contract to build</i> , or at the time the <i>home</i> is completed and is ready for occupation for <i>owner builder</i> .	
Total value	\$
Year land was purchased	
NOTE: For <i>owner builder</i> , a valuation of the property will be obtained by State Revenue to determine the fair market value for the purpose of satisfying the cap requirement.	

Office use only

All evidence sighted

Person sighting evidence:

Payment eligibility date

Settlement, completion or first draw down date only:

Section 5 – Payment Details

- Only complete this section if you are applying for the grant directly through State Revenue. **Do not** complete this section if:
 - you are applying through your *Approved Agent*; or
 - you are applying for the *first home owner rate of duty* only.
- 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.

Name of financial institution and branch

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

BSB number (must have 6 numbers)*

<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	---	----------------------	----------------------	----------------------

Account number (maximum of 9 numbers)*

<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"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

*DO NOT include dashes or spaces

Section 6 – Declaration by Applicant(s)

All *applicants* must sign the declaration after reading and understanding the details completed in the form and declaration. The application must be dated on or after the *commencement date of the eligible transaction*.

- 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 or the Duties Act of any State or Territory of Australia, 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 any State or Territory of Australia **prior to 1 July 2000**, except for an interest held subject to a trust.
- I declare that, **on or after 1 July 2000**, I have never owned *residential property* anywhere in any State or Territory of Australia either jointly, separately or with some other person (except for an interest I held as a trustee), 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 any State or Territory of Australia either jointly, separately or with some other person (except for an interest I held as a trustee), 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 at least 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 State Revenue 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 State Revenue 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 State Revenue 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 (Contact Applicant) 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 State Revenue 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 (Contact Applicant)	Applicant 2
Full name (No abbreviations or initials)		
Signature		
Before me * signature of witness		
Full name and address of witness * Witness must not be an <i>applicant</i> or <i>spouse/de facto partner</i> of an <i>applicant</i> and must not be related to the <i>applicant</i> .	Name	Name
	Street no.	Street no.
	Street name	Street name
	Suburb/Town	Suburb/Town
	State	Postcode
Date	D D M M Y Y Y Y	D D M M Y Y Y Y

Section 7 – Declaration by Non-applicant Spouse or De Facto Partner

If an *applicant's spouse/de facto partner* is not an *applicant*, they must sign and date the declaration after ensuring they have read and understood the details provided in the form that relate to them.

- 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 or the Duties Act of any State or Territory of Australia, 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 any State or Territory of Australia **prior to 1 July 2000**, except for an interest held subject to a trust.
- I declare that, **on or after 1 July 2000**, I have never owned *residential property* anywhere in any State or Territory of Australia either jointly, separately or with some other person (except for an interest I held as a trustee) 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 any State or Territory of Australia either jointly, separately or with some other person (except for an interest I held as a trustee) 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 State Revenue 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.

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.

		Non-applicant Spouse or De facto partner of Applicant 1		Non-applicant Spouse or De facto partner of Applicant 2												
Full name (No abbreviations or initials)																
	Signature															
Before me * signature of witness																
Full name and address of witness * Witness must not be an <i>applicant</i> or <i>spouse/de facto partner</i> of an <i>applicant</i> and must not be related to the <i>applicant</i> .	Name			Name												
	Street no.			Street no.												
	Street name			Street name												
	Suburb/Town			Suburb/Town												
	State	Postcode			State	Postcode										
Date	D	D	M	M	Y	Y	Y	Y	D	D	M	M	Y	Y	Y	Y

Section 8 – Supporting Documentation Checklist

- Please indicate which of the required documents are attached to your application form. Failure to provide the relevant documentation will result in processing delays.
- Do not provide original documents by mail - only copies of documents that have been certified where required. Additional documents may be requested after lodgement of your application.
- Items marked with * are not required if your application is lodged with an *Approved Agent*.
- Items marked with # are not required for non-*applicant spouse* residing outside Australia.
- If you are unable to provide a preferred identity document, see the '[Alternative Proof of Identity](#)' fact sheet.
- For more details about transaction type documents, see page 8 of the Lodgement Guide.

Proof of identity of all applicants and their spouse/de facto partner		Applicant tick if attached	Approved Agent or State Revenue – tick when sighted
Category 1	Type of document submitted	<input type="checkbox"/>	<input type="checkbox"/>
	Type of document submitted	<input type="checkbox"/>	<input type="checkbox"/>
Category 2*	Type of document submitted	<input type="checkbox"/>	<input type="checkbox"/>
	Type of document submitted	<input type="checkbox"/>	<input type="checkbox"/>
Category 3* #	Type of document submitted	<input type="checkbox"/>	<input type="checkbox"/>
	Type of document submitted	<input type="checkbox"/>	<input type="checkbox"/>
Additional evidence	Marriage certificate, death certificate, change of name certificate, evidence of divorce (e.g. Decree nisi/absolute), as relevant.	<input type="checkbox"/>	<input type="checkbox"/>
	If separated – a Statutory Declaration with the following information: <ul style="list-style-type: none"> ▪ name of <i>spouse</i> and their date of birth ▪ date of marriage and 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. 	<input type="checkbox"/>	<input type="checkbox"/>

Transaction type: Contract to purchase a home	Applicant tick if attached	Approved Agent or State Revenue – tick when sighted
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).	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
Where the sale of the property is between related or associated parties, a completed form F-FHOG4 'FHOG Valuation Request' or a valuation of land by a qualified valuer (see Commissioner's Practice TAA 30 which outlines when a valuation will usually be accepted).	<input type="checkbox"/>	<input type="checkbox"/>
<p>Where the purchase property is a <i>substantially renovated home</i> – a statement from the vendor or other evidence confirming:</p> <ul style="list-style-type: none"> ▪ 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. 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
A copy of the Certificate of Title showing the <i>applicant(s)</i> as the registered proprietor(s).*	<input type="checkbox"/>	<input type="checkbox"/>
Transaction type: Contract to build a home	Applicant tick if attached	Approved Agent or State Revenue – tick when sighted
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).	<input type="checkbox"/>	<input type="checkbox"/>
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).	<input type="checkbox"/>	<input type="checkbox"/>
Where the <i>contract to build a home</i> is between related or associated parties provide a completed form F-FHOG4 'FHOG Valuation Request' or a valuation of land by a qualified valuer (see Commissioner's Practice TAA 30 which outlines when a valuation will usually be accepted).	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the Certificate of Title showing the <i>applicant(s)</i> as the registered proprietor(s).*	<input type="checkbox"/>	<input type="checkbox"/>
Transaction type: Owner builders	Applicant tick if attached	Approved Agent or State Revenue – tick when sighted
Documentary evidence of the commencement of construction of the <i>home</i> (e.g. dated receipt for laying of the foundations).	<input type="checkbox"/>	<input type="checkbox"/>
Documentary evidence confirming that the <i>home</i> is ready for occupation.	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>
A completed form F-FHOG4 'FHOG Valuation Request' or a valuation of land by a qualified valuer (see Commissioner's Practice TAA 30 which outlines when a valuation will usually be accepted).	<input type="checkbox"/>	<input type="checkbox"/>
A copy of the Certificate of Title showing the <i>applicant(s)</i> as the registered proprietor(s).*	<input type="checkbox"/>	<input type="checkbox"/>