Application for the First Home Owner Grant and/or

Pre-approval for the First home owner rate of duty

UIN CID Reference Received by Date lodged	Office use only	
Reference Received by	UIN	
Received by	CID	
<u> </u>	Reference	
Date lodged	Received by	
	Date lodged	

- Lodge your application within 12 months of completion of the eligible transaction.
- Failure to provide information will result in delays when processing your application.
- Initial and date all alterations on this form. Do not use 'white out' anywhere on this form.
- See the <u>Lodgement Guide</u> for information to assist with completing this application.

If you meet the eligibility criteria for the FHOR, we will send you with an application form that already contains some of your application information.

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 your application is approved, you will be notified in writing of the conditions you must 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. Penalties may apply if you do not meet these obligations.

Providing incorrect or misleading information

Providing false or misleading information to RevenueWA is an offence under the *First Home Owner Grant Act 2000* and the *Taxation Administration Act 2003*. If we find you have provided incorrect or misleading information to obtain, or attempt to obtain, the grant or duty concession, we may commence prosecution action and apply penalties of up to \$20,000. We review all applications to check former home ownership in WA and interstate, spouse/de facto partner status, council records, title information and finance particulars.

Penalties

If you receive the grant or first home owner rate of duty based on false or misleading information, or you do not comply with the residence requirements, we may impose penalties and interest and you will be ineligible for a future grant or first home owner rate of duty in WA. The penalty amount depends on the circumstances of each case and is in addition to repaying the grant and duty.

Privacy statement

The information in this form is required to determine your eligibility for this application. By submitting this form you consent to RevenueWA 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 RevenueWA or your Approved Agent. Information will only be used and disclosed as required or permitted by law, or with your consent. You may review and update your personal information held by RevenueWA by contacting this office.

This privacy statement is available in other languages.

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Section 1 - Eligibility criteria

- When answering these questions, consider all persons with a relevant interest in the property, and any spouse/de facto partner of these persons.
- The Commissioner will make all decisions relating to the eligibility of an applicant.
- Eligibility is determined as at the commencement date of the eligible transaction.

1	 Does each applicant and/or their spouse/de facto partner declare that they: 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? 	□ Yes	No
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
	An applicant who owned a residential investment property before 1 July 2000 is not eligible for the grant, whether the applicant occupied it or not.		
3A	Does each applicant and their spouse/de facto partner declare that on or after 1 July 2000 they have never owned residential property in any State or Territory of Australia either jointly, separately or with some other person or, if they did own residential property, that they 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 they have never owned residential property in any State or Territory of Australia either jointly, separately or with some other person or, if they did own residential property, that they 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 ?	□ Yes	No
4	Is each applicant a natural person and at least 18 years of age at the date of application?	□ Yes	No
5	Is at least one applicant a permanent resident or Australian citizen at the date of application?	□ Yes	No
6	Will all applicants be occupying 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?	□ Yes	No
7	Has the contract that this application relates to been signed by all parties for either: • the purchase of a home in WA or the Indian Ocean Territories or • the building of a home in WA or the Indian Ocean Territories	□ Yes	No
	or, in the case of an owner builder, has construction of a home in WA or the Indian Ocean Territories commenced (i.e. laying of foundations)?		
8	Does each applicant declare they will own the home 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)?	□ Yes	No

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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									
Indigenous Austra	lian – optional question								
	only be used for statistical purposes by the Covill have no bearing on your application.	mmonwealth and State							
Are any of the appli	cants Aboriginal or Torres Strait Islander?	□ Yes □ No							
	Applicant 1 (contact applicant)	Applicant 2							
Title	□ Mr □ Mrs □ Miss □ Ms □ Dr	□ Mr □ Mrs □ Miss □ Ms □ Dr							
First name									
Middle name(s)									
Family name									
Name on birth	First name	First name							
certificate	Middle name(s)	Middle name(s)							
(only if different)	Family name	Family name							
Have you used any names other	☐ Yes – list name(s) below ☐ No	☐ Yes – list name(s) below ☐ No							
than the names declared above?	First name	First name							
If yes, see page 7 of	Middle name(s)	Middle name(s)							
lodgement guide for more information	Family name	Family name							
Date of birth	D D M M Y Y Y	D D M M Y Y Y							
Place of birth	Town and State/Territory	Town and State/Territory							
	Country	Country							
Daytime telephone	Mobile preferred	Mobile preferred							
Email address (Mandatory)									

Approval letters will be sent via email
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	Applicant 1 (d	contact applicant)			Appli	cant 2		
Current	Street no.		s	street no.				
residential	Street name		s	Street name				
address	Suburb/Town		S	Suburb/Town				
	State	Postcode	S	State		Postcod	е	
Address for	Street no.		S	Street no.				
notices (only if different)	Street name		S	Street name				
(only if different)	Suburb/Town		S	Suburb/Town				
	State	Postcode	S	State		Postcod	е	
		-				•		
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 as an applicant in this section.	□ No You must complete Section 3 for a non-applicant spouse or de facto partner.	Y	☐ Yes Your spouse/de to the public of the	ne details as an	3 for a n	it complete Se on-applicant s eto partner.	
Tick each of the States and/or Territories in which you have lived	□ NSW □ ACT □ TAS □ SA □ IOT	□ NT □ QLD □ VIC □ WA		□ NSW □ TAS □ IOT		□ NT □ VIC	□ QLD	

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.

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Section 3 - Non-applicant spouse or de facto partner details

lived

The non-applicant spouse or de facto partner must complete this section. 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	First name	First name
certificate (only if different)	Middle name(s)	Middle name(s)
(only it different)	Family name	Family name
Have you used any names other than the	☐ Yes – list name(s) below ☐ No	☐ Yes – list name(s) below ☐ No
names	First name	First name
declared above?	Middle name(s)	Middle name(s)
above.	Family name	Family name
Date of birth	D D M M Y Y Y	D D M M Y Y Y
Place of birth	Town and State/Territory	Town and State/Territory
	Country	Country
Daytime telephone	Mobile preferred	Mobile preferred
Tick each of the States and/or Territories in	□ NSW □ ACT □ NT □ QLD □ TAS □ SA □ VIC □ WA	□ NSW □ ACT □ NT □ QLD □ TAS □ SA □ VIC □ WA
which you have	□IOT	□IOT

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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 addres	S							
Lot No. (Use if no street	no.)	Unit/Street No.		Street Name				
Suburb			State	WA	Postcode			
Date when occupati commenced, or is e		pal place of residence mmence	•	D D	M M	Y	Υ	Y
Certificate of Title	Volume			Folio				
Transaction deta	ails							
		le, or contract to build foundations were laid		D D	M M	YY	Υ	Y
(or if b	uilding, expect	Date of settlement ed date of completion		D D	M M	YY	Υ	Y
What type of transa	ction does thi	s application refer to	? Ticl	cone and	complete th	e relevant se	ection.	
☐ Establishe☐ Off the pla☐ New home		v renovated home)			Contract to Owner buil			
Co	omplete Sect	ion A			Con	nplete Sec	tion B	
Section A				Section	n B			
Purchase or constru price (total value)	uction	6		Construc	ction price		\$	
Is this the first sale o		∃Yes □ No		Land valu	ue*		\$	
substantial renovation	n?			signing the	e building cor	ntract for con	tract to l	and at the time of build, or at the time
As at the date of con are you the first occu] Yes □ No		the home i builder.	is completed a	and is ready fo	or occup	ation for owner
the home since its construction or subs	tantial			Total val	ue		\$	
renovation?				Year land	d was purch	ased		
Are you purchasing a substantially renovat]Yes □ No		be obtain	ed by Reven	ueWA to de	etermine	he property will e the fair market p requirement.
Office	All evidence	e sighted			Payme	ent eligibility da	ate	
use only	ghting evidence:		Se	ettlement, co	mpletion or first	draw down da	te only:	

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Approved Agent reference:	

Section 5 - Payment details

- Only complete this section if you are applying for the grant directly through RevenueWA.
 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.
- The grant will be paid 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. Incorrect 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)*			_		
Account number (maximum of 9 numbers)*					

*DO NOT include dashes or spaces

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Section 6 - Declaration by applicant(s)

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.

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.
- 2. I have never been paid a grant or received the first home owner rate of duty either jointly, separately or with another person, under the FHOG Act or the Duties Act of any Australian State or Territory, or have never had to repay the grant or duty as a result of an investigation.
- I have not owned a home or had a relevant interest in a residential property within Australia prior to 1 July 2000, except for an interest held subject to a trust.
- 4. On or after 1 July 2000, I have never owned residential property anywhere in Australia either jointly, separately or with another person (except interest I held as a trustee), or if I did own residential property, I didn't occupy it as a place of residence before 1 July 2004.
- 5. On or after 1 July 2000, I have never owned residential property anywhere in Australia either jointly, separately or with another person (except interest I held as a trustee), or if I did own residential property, I didn't occupy it as a place of residence for a continuous period of at least six months that began on or after 1 July 2004.
- 6. As at the date of this application, at least one applicant is a permanent resident or an Australian citizen.
- 7. I will be residing in the home 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.
- 8. I will 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 event.

- I have read and understood the information 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.
- 10. I authorise RevenueWA to access and exchange information about me to verify my eligibility with the Approved Agent (where applicable), other State, Territory and Australian Government agencies, the document issuing authority and commercial organisations as permitted by law.
- 11. I understand that the Approved Agent is not authorised by RevenueWA 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.
- 12. 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.
- 13. I authorise the Commissioner to address all application correspondence to Applicant 1 (Contact Applicant) at the email or postal address nominated.
- 14. I acknowledge that making statements or providing false or misleading documents 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 duty.
- 15. I authorise RevenueWA 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.

	A	pplica	nt 1 (conta	ct a	pplic	cant)			Ар	plica	nt 2			
Full name (No abbreviations or initials)																
Signature																
Before me * signature of witness																
Full name and	Name								Name							
address of witness	Street	no.							Street	no.						
* Witness must not be an applicant or	Street	name							Street	name						
spouse/de facto partner of an applicant	Suburb	/Town							Suburb	/Town						
and must not be related to the applicant.	State				Post	code			State Postcode							
Date	D	D	M	M	Υ	Υ	Υ	Υ	D	D	M	M	Υ	Υ	Υ	Υ

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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.

- 1. The spouse/de facto partner details in Section 3, in so far as they relate to me, are true and correct.
- 2. I have never been paid a grant or received the first home owner rate of duty, either jointly, separately or with another 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 have not owned a home or had a relevant interest in a residential property within Australia prior to 1 July 2000, except for an interest held subject to a trust.
- 4. On or after 1 July 2000, I have never owned residential property anywhere in Australia either jointly, separately or with another person (except for an interest I held as a trustee) or, if I did own residential property, I didn't occupy it as a place of residence before 1 July 2004.
- 5. On or after 1 July 2000, I have never owned residential property anywhere in Australia either jointly, separately or with another person (except for an interest I held as a trustee) or, if I did own residential property, I didn't occupy it as a residence for a continuous period of at least six months that began on or after 1 July 2004.
- 6. I authorise RevenueWA 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.
- 7. 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 spou partner of App		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	Name		Name					
address of witness	Street no.		Street no.					
* Witness must not be an applicant or	Street name		Street name					
spouse/de facto partner of an applicant	Suburb/Town		Suburb/Town					
and must not be related to the applicant.	State	Postcode	State	Postcode				
Date	D D M M	Y Y Y Y	D D M M	YYYY				

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Section 8 - Supporting documents 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 provide certified copies where required. We may request additional documents may after you have lodged 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 the Lodgement Guide.

Proof of ide	entity of all applicants and their spouse/de facto partner	Applicant tick if attached	Approved Agent or RevenueWA – tick when sighted
Category 1	Type of document submitted		
	Type of document submitted		
Category 2*	Type of document submitted		
	Type of document submitted		
Category 3* #	Type of document submitted		
	Type of document submitted		
Additional evidence	Marriage certificate, death certificate, change of name certificate, evidence of divorce (e.g. Decree nisi/absolute), as relevant.		
	If separated – a Statutory Declaration with the following information: name of spouse 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 spouse and whether or not you intend to resume cohabitation.		

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Transaction type: Contract to purchase a home	Applicant tick if attached	Approved Agent or RevenueWA – 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).		
If 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.		
If the sale of the property is between related or associated parties, a completed F-FHOG4 <u>'FHOG 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).		
If the purchase property is 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 as a place of residence or sold as a place of residence. 		
The type and extent of the renovations.		
If settlement has already occurred, a copy of the Certificate of Title showing the applicant(s) as the registered proprietor(s).*		
Transaction type: Contract to build a home	Applicant tick if attached	Approved Agent or RevenueWA – tick when sighted
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).		
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 home has commenced (i.e. slab down NOT deposit).		
If the contract to build a home is between related or associated parties provide a completed F-FHOG4 'FHOG 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).		
If settlement has already occurred, a copy of the Certificate of Title showing the applicant(s) as the registered proprietor(s).*		

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Transaction type: Owner builders	Applicant tick if attached	Approved Agent or RevenueWA – tick when sighted
Documentary evidence of the commencement of construction of the home (e.g. dated receipt for laying of the foundations).		
Documentary evidence confirming that the home is ready for occupation.		
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 grant and must not include your own labour costs.		
A completed F-FHOG4 'FHOG 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).		
A copy of the Certificate of Title showing the applicant(s) as the registered proprietor(s).*		

Lodge your application				
Approved Agent (lender)	Lodge this application with the Approved Agent providing your finance if the grant is required for settlement or first draw down/progress payment.			
RevenueWA	Lodge this form and supporting documents directly with RevenueWA online via web enquiry or by post.			

Contact RevenueWA				
Web enquiry	www.osr.wa.gov.au/fhogenquiry	Website	WA.gov.au	
Office	200 St Georges Terrace Perth WA 6000	Phone	(08) 9262 1299 1300 368 364	
Postal	GPO Box T1600 Perth WA 6845		(WA country landline callers)	

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