# First Home Owner Grant Guide and Application Form

This form must be used for applications on or after 1 January 2010.

# **First Home Owner Boost**

FHOB is a Commonwealth initiative, administered by the Territory Revenue Office (TRO).

It was announced on 14 October 2008 and provides a temporary increase to the \$7000 First Home Owner Grant (FHOG) for the period 14 October 2008 to 30 June 2009 inclusive. The scheme was extended for a further six months, expiring on 31 December 2009, as part of the Commonwealth's 2009-10 Budget.

FHOB applies to first home owners that enter in to a contract to purchase or build a *new home* or a contract to purchase an existing **home** between 14 October 2008 and 31 December 2009 inclusive. It also applies to *owner builders* who commence construction (laying of foundations) of a *new home* during this period.

The amount of FHOB depends on whether it is a *new home* or and established home, and the date the purchase or building contract is entered in to, or for *owner builder's*, the date the construction commenced as detailed in the following table.

When the *consideration* or construction cost is less than then combined amount of the FHOG and FHOB, the *applicant* is only entitled to a grant equal to that amount. Construction costs do not include an *owner builder's* own labour.

| Transaction Type                    | FHOG    | FHOB     | Total    |  |
|-------------------------------------|---------|----------|----------|--|
| New Home                            |         |          |          |  |
| 14 October 2008 – 30 September 2009 | \$7 000 | \$14 000 | \$21 000 |  |
| 1 October 2009 – 31 December 2009   | \$7 000 | \$7 000  | \$14 000 |  |
| Established Home                    |         |          |          |  |
| 14 October 2008 – 30 September 2009 | \$7 000 | \$7 000  | \$14 000 |  |
| 1 October 2009 – 31 December 2009   | \$7 000 | \$3 500  | \$10 500 |  |

#### To claim the FHOB for:

- a **new home** you need to complete application form F-HI-001 First Home Owner Grant Application Form attached to this guide **and** form F-HI-004 Addendum to the First Home Owner Grant Application
- an established home, you need only complete form F-HI-001 First Home Owner Grant Application Form.

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# NORTHERN TERRITORY TREASURY Territory Revenue Office

www.revenue.nt.gov.au

# First Home Owner Grant (FHOG) Guide to the application

This guide is for your ongoing reference and should not be lodged with your application.

#### What's in this guide?

- 1. Introduction
- 2. Explanation of terms used
- 3. Eligibility criteria
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- 6. Supporting information
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- 10. Compliance investigations
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#### 1. Introduction

The First Home Owner Grant (*FHOG*) scheme was introduced on 1 July 2000 to encourage and assist home ownership and to offset the effect of GST on the acquisition of a first *home*. In the Northern Territory, the scheme is administered by the *Commissioner of Territory Revenue* through the Territory Revenue Office (*TRO*), a division of Northern Territory Treasury.

The grant is not means tested however from 1 January 2010 eligibility ceases if the value of the *home* is more than \$750 000 (see section 3 'Eligibility criteria' for further details). This includes the *unencumbered value* of the land on which a *home* is to be built.

This guide explains the eligibility criteria for the *FHOG*, requirements for lodging applications, obligations of applicants and related matters. If you are unsure about any aspect concerning your eligibility, it is important that you contact *TRO* for clarification before proceeding with your application.

Reference is made in this guide to guidelines issued by the *Commissioner*. Commissioner's Guidelines can be accessed from *TRO*'s website www.revenue.nt.gov.au.

#### 2. Explanation of terms used

The following are key terms used in this guide and application form. For your assistance, these terms appear in *italics* throughout the guide and application form.

#### Applicant(s)

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

#### Approved agent

An agent approved by *TRO* that is authorised to process applications for the *FHOG*. This includes most financial institutions.

#### Commencement of the eligible transaction

The date of the *contract of sale* to purchase or *contract to build* a *home* or, for an *owner builder*, the date the laying of the foundations commenced.

#### Commissioner

Commissioner of Territory Revenue.

#### Completion of eligible transaction

When the *applicant* is entitled to possession of the *home* under the contract and the *applicant* is registered on the title, or the building is ready for occupation as a place of residence and any prescribed completion requirements are met.

#### Consideration

Purchase price or construction cost of the *home* including any GST payable on the transaction.

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#### Contract of sale

An agreement between an owner of a home and a buyer, for an agreed consideration.

#### Contract to build

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

#### De facto partner

Persons, including same sex partners, who are in a marriage-like relationship. For further information on the meaning of 'de facto relationships' and factors considered to determine the existence of one, refer to Commissioner's Guideline CG-HI-004.

#### Eligible transaction

A contract of sale to purchase a home, contract to build a home, or construction of a home as an owner builder.

#### · Established home

A home that has been previously occupied, and is lawfully fit for occupation.

#### FHOG

First Home Owner Grant and includes the First Home Owner Boost.

#### First Home Owner Boost (FHOB)

The temporary increase to the \$7000 FHOG provided by the Commonwealth for a contract to purchase and build a *home* or and for *owner builders* that commence to build a *home* between 14 October 2008 to 31 December 2009 inclusive.

#### Home

A building, affixed to land, that may be lawfully used as a place of residence and is suitable for use as a place of residence. For further information on whether a building qualifies as a *home*, refer to Commissioner's Guideline CG-HI-006.

#### · New home

The *home* must have never been previously lived in or sold as a place or residence.

Substantially renovated *homes* may be considered as a *new home*. To qualify as a substantially renovated *home* the sale must be a taxable supply of new residential premises as defined under section 40-75(1)(b) of *A New Tax System* (Goods and Services Tax) Act 1999. It must be the first sale of the *home*, since being substantially renovated, which has not been previously occupied as a place of residence, including occupied by the builder, a tenant or other occupant.

#### Off the plan

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

#### 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 residency visa (under section 30 of the *Migration Act 1958* of the Commonwealth) or a New Zealand citizen who is the holder of a special category visa (under section 32 of the *Migration Act 1958*).

#### · Principal place of residence

The *home* you primarily reside in. The most important characteristic of a person's *principal place of residence* is that the person is living in that residence on an ongoing or permanent basis as the person's settled or usual place of abode. Where the occupation is transient, temporary or of a passing nature, or the occupation is for some other purpose, such as for renovating the *home* for sale or prior to rental, then this is not sufficient to establish occupation as a *principal place of residence*. For further information refer to Commissioner's Guideline CG-HI-005.

#### Related or associated party

A person is related or associated with another party when:

- (i) one is the *spouse* or *de facto partner* of the other;
- (ii) they are related by blood, marriage or adoption;
- (iii) they are a shareholder or director of the other party;
- (iv) they are a beneficiary of a trust for which the other party is trustee; or
- (v) the transaction is not otherwise at arm's length. (A transaction is generally considered to be at arm's length when it is between independent and unrelated persons, conducted on an equal footing in which each acts in their own self-interest).

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#### Relevant interest

A person with a 'relevant interest' may be described as someone who will have a legal entitlement to occupy the land. Usually this will be the person registered on the title to the land. This commonly is an estate in fee simple. A relevant interest does not include an interest held subject to a trust.

In the Territory, other relevant interests include:

- (i) various leaseholding interests in land granted by the Commonwealth or the Territory;
- (ii) an interest as purchaser under a terms contract;
- (iii) a licence or a right of occupancy granted by the Commonwealth or the Territory that gives the licensee or holder of the right reasonable security of tenure;
- (iv) a life estate in land approved by the Commissioner,
- (v) a right to occupy a home that you have built (or will build) on land owned by a relative;
- (vi) a right to occupy a *home* that you have built (or will build) on farming property where the owner of that property has given you permission to occupy the *home*
- (vii) a lease or sublease granted under section 19 or 19A of the Aboriginal Land Rights (Northern Territory) Act for a term of 15 years or more.

A *relevant interest* in land in another state or the Australian Capital Territory is defined in that jurisdiction's corresponding legislation, but generally includes most of the above.

#### Residential property

Land in Australia on which there is a building that can be lawfully occupied as a place of residence and is suitable for occupation as a place of residence. It includes any land on which there is a residence such as a farming property or commercial property.

#### Spouse

The person to whom an *applicant* is legally married. Despite separation, parties to a marriage remain *spouses* until the marriage is legally dissolved. Separated spouses may remain eligible for the FHOG (see Section 4 for further details).

#### Terms contract

A *contract of sale* of land where the purchaser has to make two (2) or more payments (excluding the deposit) to the vendor after the contract is signed by the parties. Generally, the purchaser will be in possession of the land under the contract, but cannot be registered on the title until final payment is made to the vendor.

#### TRO

Territory Revenue Office, a division of Northern Territory Treasury.

#### Unencumbered value

Of a *home* or *relevant interest* in land, is the full value of the *home* or interest (without regard to encumbrances), and includes the amount of any GST payable in relation to the supply of the *home* or *relevant interest* in land. It also includes a debt or liability that might give rise to a right of recourse against the property such as a mortgage.

#### 3. Eligibility criteria

To apply for the FHOG:

Applicants must:

- (a) lodge a completed application and all supporting documents within 12 months of the *completion date* of the *eligible transaction*.
- (b) be a natural person (not a company or trustee) and at least one of the *applicants* must be 18 years of age or more at the commencement date of the *eligible transaction*.
- (c) ensure at least one applicant is an Australian citizen or a permanent resident at the time of completing the application.
- (d) be purchasing or building a home, either under a contract to build or as an owner builder, in the Northern Territory.
- (e) ensure each person holding a relevant interest in the home is an applicant.

**Note:** This does not include the CEO Housing if purchasing a home under the HOMESTART NT scheme, the owner of a farming property where the applicant has permission to build a home on that property, an owner of a property where permission has been given to a relative to build a home on that property or to a guardian that holds the land for a person with a legal disability.

- (f) be:
  - (i) purchasing a *home* and the *consideration* or *unencumbered value* of the *home* (including the land) at the date the of the *contract of sale* was made is no more than \$750 000;
  - (ii) under a *contract to build*, building a *home* and the *consideration* under the contract plus the *unencumbered value* of the land on which the *home* is to be built at the date the contract was made is no more than \$750 000; or
  - (iii) as an owner builder, building a home and the unencumbered value of the home including the land on which it is built is no more than \$750 000 at the time the home is ready for occupation (generally when the relevant certification has been received under the building laws).

**Note:** Criterion (f) only applies to transactions on or after 1 January 2010. For further information on the \$750 000 threshold, please refer to Revenue Circular RC-HI-004.

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Applicants and their spouses or de facto partners must:

- (a) not have previously received a *FHOG* in any state or territory of Australia. If the FHOG was received, but later paid back together with any penalty, they may be entitled to reapply for the grant;
- (b) not have previously owned or held a *relevant interest* in a *residential property* anywhere in Australia prior to 1 July 2000, even if they did not occupy the property as their place of residence; and
- (c) not have occupied a *residential property* in which they owned or acquired a *relevant interest* in on or after 1 July 2000 anywhere in Australia.

#### 4. Commissioner's discretion to vary eligibility criteria

The *Commissioner* may vary eligibility criteria relating to the minimum age requirement (see Commissioner's Guideline CG-HI-003); the residence requirement (refer to Section 8 of this Guide); and the eligibility of separated *spouses* (refer to Commissioner's Guideline CG-HI-008).

#### 5. How to lodge your application

Applications may be lodged with:

- The *approved agent* that is providing your finance. Most financial institutions are *approved agents*. If you require the grant for settlement, you must lodge the application with your financial institution as soon as possible.
- TRO refer to contact details at Section 13 of this guide.

#### 6. Supporting information

The information required in support of your application is detailed in the checklist at Section 8 of the application form and will vary depending on the transaction type and your circumstances. This information is needed to determine your eligibility for the FHOG and failure to provide part, or all of the information, will result in delays in processing, or rejection of, your application. Please check each item and place a tick in the appropriate column to ensure all information is provided.

#### 7. When the grant will be paid

The date the grant is paid depends on whether you are buying or building a *home*, and if you are applying through an *approved agent* or *TRO*. The following table details the various scenarios.

|  | Applying through   |   |  |
|--|--|---|--|
| Type of transaction                      | Approved Agent   | TRO   |  |
| Purchasing a home                        | At settlement, The grant is paid by the approved agent.  | When your name is registered on the title.  |  |
| Purchasing a home under a terms contract | Not applicable.  | When you are in possession of the property and instalments (excluding the deposit) of at least the amount of the grant and boost (where applicable) have been paid. |  |
| Contract to build a home                 | When the foundations have been laid and progress payments (excluding the deposit) totalling at least the amount of the grant and boost (where applicable) has been paid. | When the foundations have been laid and progress payments (excluding the deposit) of at least the amount of the grant and boost (where applicable) has been paid.   |  |
| Owner builder                            | When construction of the <i>home</i> has been completed.   | When construction of the <i>home</i> has been completed.  |  |

Where the application is lodged with an *approved agent*, the agent pays the grant. When it is lodged with *TRO*, payment will be made by electronic funds transfer to your nominated bank account, generally within 5 business days of receiving a complete application and all supporting documentation.

#### 8. Residence Requirements

All *applicants* must commence occupation of the *home* within 12 months of the *completion of the eligible transaction*. Where a *home* is purchased subject to an existing lease, the 12 month period commences on the expiry of the lease providing that occurs within 12 months of the *applicant* becoming the owner of the property. For further details on the implications of purchasing a home subject to an existing lease, refer to Commissioner's Guideline CG-HI-010.

All *applicants* must reside in the *home* as their *principal place of residence* for a continuous period of not less than six months. The residency requirements may be varied by the *Commissioner* (refer to Commissioners Guideline CG-HI-003 for further information). If the residence requirements are not satisfied, the *applicants* are required to notify *TRO* and repay the amount of the *FHOG* (see Section 9).

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In special circumstances, the residence requirements may be varied by the *Commissioner* as follows:

- one or more applicants may be exempted from the residence requirements;
- the period for commencing occupation of the *home* or for taking possession of the *home* after completion of the eligible transaction may be extended; and
- the six month period for continuous occupation of the home may be reduced but not waived entirely.

For further information refer to Commissioner's Guideline CG-HI-003.

#### 9. Notifiable events and obligation to repay the grant

In the following circumstances and timeframes, *applicants* are required to notify *TRO* in writing and repay the amount of the grant.

| Event   | Timeframe for notification and repayment of the grant  |
|---|--|
| Failure to comply with the residence requirements (refer to Section 8 above).   | <ul> <li>Within 30 days of the earlier of the date:</li> <li>by which the <i>applicants</i> were required to have taken occupation of the <i>home</i>; or</li> <li>on which it first became apparent that they would not comply with the residence requirements during the period allowed for compliance.</li> </ul> |
| Ineligibility for the FHOG (i.e. the applicant or their spouse/de facto partner may have previously owned a residential property that they occupied, the property exceeds the transaction eligibility threshold of \$750 000 at commencement of the eligible transaction, or none of the applicants are an Australian citizen or permanent resident etc). | Within 30 days after the <i>FHOG</i> was paid.   |
| The FHOG was paid before completion of a comprehensive home building contract, and on completion the sum of the consideration under the contract and the unencumbered value of the land on which the home is built exceeds the transaction eligibility threshold of \$750 000.  | <ul> <li>Within 30 days of the earlier of the date:</li> <li>of <i>completion</i> of the contract; or</li> <li>on which it first became apparent that the contract would exceed the transaction eligibility threshold.</li> </ul>  |
| Failure to comply with a condition for payment of the grant.  | Within 30 days after the breach of that condition.   |
| Overpayment of the FHOG.  | Within 30 days after the FHOG was paid.  |

Failure to comply with the above requirements is an offence for which a maximum penalty of 50 penalty units (\$6650 at July 2010) is provided. A penalty equal to the grant and interest may also be imposed by *TRO*. For further details on *TRO*'s penalty policy, refer to Commissioner's Guideline CG-HI-002.

#### 10. Compliance investigations

TRO conducts inquiries to confirm whether an applicant is eligible for the grant and satisfies the residence requirements.

Enquiries concerning an *applicant's* eligibility may be made prior to, and after the payment of the grant, and may include searches of land title systems in other jurisdictions and accessing information from various independent sources. *Applicants* may also be requested to provide further supporting information.

Significant penalties and possible prosecution action may apply if these enquiries demonstrate that an *applicant* has made a false application or have not complied with the residence requirements.

#### 11. False applications and penalties

Applicants found guilty of making a false application or declaration may be prosecuted and could face imprisonment for a period of up to two (2) years.

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#### 12. Other home owner assistance

The Territory Government has a number of schemes to assist home ownership, including a stamp duty First Home Owner Concession and loans for low to middle income earners. Further information on these schemes can be accessed on *TRO's* website at www.revenue.nt.gov.au.

#### 13. Contact details

For further information, contact the Territory Revenue Office:

Level 4, Cavenagh House Phone: 1300 305 353 38 Cavenagh Street, Darwin Fax: (08) 8999 5577

GPO Box 154 Website: www.revenue.nt.gov.au DARWIN NT 0801 Email: ntrevenue.ntt@nt.gov.au

Office hours:

9.00 am to 4.00 pm Monday to Friday

9.00 am to 2.00 pm the last Tuesday of each month

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# NORTHERN TERRITORY TREASURY Territory Revenue Office

www.revenue.nt.gov.au

# First Home Owner Grant Application form

| Office use only         |
|-------------------------|
| UIN                     |
| Application reference   |
| Application received by |
| Date lodged             |

#### Note:

- This form must be used for applications lodged on or after 1 January 2010.
- Read the Guide before completing the application. Phrases and words in italics are explained in Section 2 on pages 3 5 of the Guide. If further clarification is required, please contact *TRO*.
- This application will not be considered unless fully completed, signed in blue or black ink, and all required supporting evidence is lodged.
- · Applications must be lodged within 12 months of completion of the eligible transaction.
- · There are significant penalties for making a misleading statement.
- · Please answer all questions and tick the appropriate boxes.

### **SECTION 1** ELIGIBILITY CRITERIA

- Eligibility is determined at the commencement date of the eligible transaction, unless otherwise stated.
- All applicants and their spouse / de facto partner must be considered when answering the eligibility questions.
- Eligibility criteria 4(b) and 6 may in special circumstances be varied by the *Commissioner*. For further information, refer to Section 4 of the guide to this application.

| ΕI | igibility checklist Indicate with a 🔽  | Yes       | No        |
|----|--|-----------|-----------|
| 1. | Is this the first time <b>each</b> applicant and/or their spouse / de facto partner will receive a grant under the First Home Owner Grant Act in any state or territory of Australia?  |           |           |
| 2. | Is <b>each</b> applicant and their spouse / de facto partner a person who has <b>never owned</b> or <b>held a relevant</b> interest in a residential property, either jointly, separately or with some other person, before 1 July 2000 in any state or territory of Australia?                          |           |           |
|    | Note: Applicants are not eligible for a grant if they or their spouse / de facto partner have owned or held a relevant interest in residential property prior to 1 July 2000, even if they have never occupied the property. A residential property includes any property on which there is a residence. |           |           |
| 3. | Is <b>each</b> applicant and their spouse / de facto partner a person who has <b>never occupied</b> a residential property that they acquired, either jointly, separately or with some other person, a relevant interest in, on or after 1 July 2000 in any state or territory of Australia?             |           |           |
| 4. | ls:  |           |           |
|    | (a) <b>each</b> applicant a natural person (ie not a company or trustee) who will on the completion date of the eligible transaction, hold all their interest in the property in their own right and not as a trustee; <b>and</b>  |           |           |
|    | (b) at least <b>one</b> applicant 18 years of age or more?   |           |           |
| 5. | Is at least one applicant a permanent resident or Australian citizen at the time of making the application?  |           |           |
| 6. | Will <b>each</b> applicant be occupying the home as their principal place of residence for a continuous period of six months commencing within twelve months of the completion date of the eligible transaction?   |           |           |
| 7. | Has each applicant on or after 1 July 2000, either:  |           |           |
|    | <ul> <li>entered into a contract of sale for the purchase of a home in the Northern Territory; or</li> </ul>   |           |           |
|    | <ul> <li>entered into a contract to build a home in the Northern Territory; or</li> </ul>  |           |           |
|    | <ul> <li>in the case of an owner builder, commenced construction of a home in the Northern Territory?<br/>(that is, laying of foundations)</li> </ul>  | $\bigcup$ | $\bigcup$ |

#### **Determination of eligibility**

If you answered 'YES' to ALL of the above questions, you may be entitled to receive the First Home Owner Grant, subject to the written decision made by the Commissioner of Territory Revenue. Please attach additional information (where applicable) to support your eligibility for the First Home Owner Grant.

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## **SECTION 2** APPLICANT DETAILS

#### Note:

- It is essential that ALL applicants complete this section.
- If there are more than two (2) applicants, please complete and attach an additional application form.
- Each applicant must sign the declaration at Section 6.

| Number of applicants   |  |   |  |   |
|--|--|---|--|---|
| How many people will have a relevant inter   | rest in the home?  |   |  |   |
| Related or associated party transactions   |  |   |  |   |
| Are any of the applicants (or their spouse/a related to or associated with the vendor or                       |  | Yes No  |  | nat <i>consideration</i> of at least<br>HOG and FHOB has been   |
| Are any of the <i>applicants</i> Aboriginal or Torro (this question is optional)                               | es Strait Islander   | Yes No  | The information will only to purposes by Commonwea governments and has no            |   |
|  | Applicant 1 (p   | rimary contact)   | Appl   | icant 2   |
| Title  | Mr Mrs M   | liss Ms Dr  | Mr Mrs M   | liss Ms Dr  |
| First name   |  |   |  |   |
| Middle name(s)   |  |   |  |   |
| Family name  |  |   |  |   |
| Name on birth certificate (only if different from above)   |  |   |  |   |
| If you have ever used any name other than the name(s) declared above, list them here                           |  |   |  |   |
| Date of birth (DD/MM/YYYY)   | 1  | 1   | 1  | 1   |
| Place of birth   | State/Territory  |   | State/Territory  |   |
|  | Country  |   | Country  |   |
| Daytime telephone number   | ( )  |   | ( )  |   |
| Email address  |  |   |  |   |
| Current residential address  | Street no.   |   | Street no.   |   |
|  | Street name  |   | Street name  |   |
|  | Suburb/town  |   | Suburb/town  |   |
|  | State  | Postcode  | State  | Postcode  |
| Address for service of notices (if different to residential address)   |  |   |  |   |
|  |  |   |  |   |
| 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  If yes, your spouse/ de facto partner must complete the details in Applicant 2. | No If no, your spouse/de facto partner must complete Section 7. | Yes  If yes, your spouse/ de facto partner must complete the details in Applicant 1. | No If no, your spouse/de facto partner must complete Section 7. |
| Indicate the states and/or territories in which you have lived   | NSW ACT VIC SA   | WA QLD TAS NT   | NSW ACT VIC SA   | WA QLD TAS NT   |

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### SECTION 3 SPOUSE / DE FACTO PARTNER DETAILS

This section must be completed by the *applicant* if their *spouse / de facto partner* is not an *applicant*. The *applicant's spouse / de facto partner* must sign the declaration at Section 7.

|  | Spouse/de facto of applicant 1                          | Spouse           | de facto of applicant 2 |
|--|---|------------------|-------------------------|
| Title  | Mr Mrs Miss Dr  | Mr Mr            | rs Miss Ms Dr           |
| First name   |   |                  |                         |
| Middle name(s)   |   |                  |                         |
| Family name  |   |                  |                         |
| Has your <i>spouse / de facto partner</i> ever used any name other than the name(s) above? If yes, list them here  |   |                  |                         |
| Date of birth (DD/MM/YYYY)   | 1 1   |                  | 1 1                     |
| Place of birth   | State/Territory   | State/Territory  |                         |
|  | Country   | Country          |                         |
| Daytime telephone number   |   |                  |                         |
| Indicate the states and/or territories in which your <i>spouse</i> has lived   | NSW ACT VIC SA WA QLD TAS NT                            | NSW ACT VIO      | SA WA QLD TAS NT        |
| SECTION 4 PROPERTY   | AND TRANSACTION DETAIL                                  | S                |                         |
| Address of property  |   |                  |                         |
| Lot number   | Unit/street numbe                                       | r                |                         |
| Street name  | Suburb/town   |                  |                         |
| State Northern Territory   | Postcode  |                  |                         |
| Date when occupation as a <i>principal place</i> (if not known, please estimate)   | of residence commenced, or is expected t                | o commence       | DD/MM/20YY              |
| Title reference  Volume Folio  (If the current title is unavailable, please enter a part of transaction details)  What type of transaction does this application between the company of transaction does the company of transa | ion refer to?   | ontract to build | d New home              |
| Purchase or construction price (includes cost  | of construction for owner builders)                     |                  | \$                      |
| Unencumbered value (Compulsory for contract to build or <i>owner builders</i> Contract of sale for the purchase of a home - the contract   |   |                  | \$                      |
| Contract to build - the unencumbered value of the Owner builders - the unencumbered value of the   |   |                  |                         |
| Date of contract of sale or contract to  | <b>build</b> (if owner builder, date the foundations we | re laid)         |                         |
| Date of settlement (or if building, date of con  | opletion of eligible transaction)                       | ſ                | DD/MM/20YY              |
| Note: if lodging with an approved agent, please est  |   | (                | DD/MM/20YY              |

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#### Applicant reference:

#### **SECTION 5** PAYMENT DETAILS

If applying with TRO, the FHOG will be paid by electronic funds transfer into the account nominated below.

If you are applying with an *approved agent*, please **do not** complete the account details below, as the *FHOG* will be paid through the *approved agent*.

| Name of financial institution and branch     |  |
|--|--|
| Account name (eg. John and Jan Citizen)      |  |
| BSB number (do not include dashes or spaces) |  |
| Account number                               |  |

#### SECTION 6 DECLARATION BY APPLICANT

- 1. I have completed the application form and attached all relevant documents in support of this application.
- 2. I have not previously received and retained a grant under the *First Home Owner Grant Act* or a corresponding Act in another state or territory, either alone or together with any other person, and to the best of my knowledge nor has my *spouse* / *de facto partner*.
- 3. I have not owned or held a *relevant interest* in a *residential property* within Australia, either alone or together with any other person, prior to 1 July 2000 and to the best of my knowledge, nor has my *spouse* / *de facto partner*.
- 4. I have not occupied as an owner, a residential property within Australia in which I acquired, either alone or together with any other person, a relevant interest on or after 1 July 2000, and to the best of my knowledge, nor has my spouse /de facto partner.
- 5. At the date of making this application, at least one (1) applicant is a permanent resident or an Australian citizen.
- 6. The transaction to which my application relates does not exceed the \$750 000 transaction eligibility threshold as stated in section 3(f) of the Guide to the application (this criterion only applies to eligible transactions on or after 1 January 2010).
- 7. 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 the *completion date* of the *eligible transaction*.
- 8. I undertake to notify the *Commissioner* of any notifiable event (see Section 9 of the guide to the application) in writing, relevant to the requirements under the *First Home Owner Grant Act*, and repay the amount of the grant within 30 days from the occurrence of that notifiable event.
- 9. I authorise *TRO* to access and exchange information about me to verify my eligibility for the *FHOG* with the *approved agent* (where applicable), other state, territory and Australian Government agencies and commercial organisations as permitted by law.
- 10. I understand that the *approved agent* is not authorised by *TRO* to offer any advice or assistance on the conditions of eligibility for the *FHOG*, or on the completion of this application.
- 11. I authorise *TRO* to deposit the *FHOG* into the account nominated in Section 5 (ensure account details are correct) or into the *approved agent's* nominated account when lodged with the *approved agent*.
- 12. I authorise the *approved agent* to hold the *FHOG* until the *completion date* of the *eligible transaction* and to repay the *FHOG* to the *Commissioner* if the transaction is not completed within 28 days of the date specified.
- 13. I authorise the Commissioner to address all correspondence relating to this application to Applicant 1 at the address nominated.
- 14. I have read and understood this application form and guide to the application, and I accept that if the conditions of eligibility are **not** met, I may not be entitled to receive or retain the *FHOG*.
- 15. I acknowledge that I may be required to repay the *FHOG*, be liable for penalties and interest, and may also be prosecuted for making a false or misleading statement on or in connection with this application.
- 16. I declare that the statements contained herein and the supporting documentation provided are true and correct in every particular.

**Warning:** It is an offence under the *First Home Owner Grant Act* to make a statement that is misleading in a material particular for which a penalty of two (2) years imprisonment is provided. If you are uncertain of any aspect, please contact *TRO* for clarification.

|           | Applicant 1 | _         | Applicant 2 |
|-----------|-------------|-----------|-------------|
| Name      |             | Name      |             |
| Signature |             | Signature |             |
| Date      |             | Date      |             |

#### PRIVACY STATEMENT

The information in this form is required by *TRO* to determine whether or not you meet the criteria for the payment of the *FHOG*. Any information provided is on a voluntary basis and is needed to process the application for the *FHOG*. The information provided may be disclosed to third parties with your consent or as required or permitted by law. It will also be stored on the First Home Owner Grant scheme national database and the application will be retained by either *TRO* or the approved agent. You have the right to access and correct this information by contacting *TRO*.

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#### SECTION 7 DECLARATION BY SPOUSE / DE FACTO PARTNER OF APPLICANT

- 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 not previously received and retained the grant under the *First Home Owner Grant Act* or a corresponding Act in another state or territory, either alone or together with any other person, and to the best of my knowledge, nor has my *spouse / de facto partner*.
- 3. I have not owned or held a *relevant interest* in a *residential property* within Australia, either alone or together with any other person, prior to 1 July 2000 and to the best of my knowledge, nor has my *spouse / de facto partner*.
- 4. I have not occupied as an owner, a *residential property* within Australia which I acquired, either alone or together with any other person, a *relevant interest* on or after 1 July 2000, and to the best of my knowledge, nor has my *spouse / de facto partner*.
- 5. I authorise *TRO* to access and exchange information about me that may affect the *applicant's* eligibility for the *FHOG* with the *approved agent* (where applicable), other state, territory and Australian Government agencies and commercial organisations as permitted by law.
- 6. Although I am not an *applicant* for the *FHOG* I am aware of the reasons for me having to complete this section of the application. I acknowledge that I may be prosecuted for making a false or misleading statement on or in connection with this application for the *FHOG*.

I declare that the statements contained herein and the supporting documentation provided are true and correct in every particular.

**Warning:** It is an offence under the *First Home Owner Grant Act* to make a statement that is misleading in a material particular for which a penalty of two years imprisonment is provided. If you are uncertain of any aspect, please contact *TRO* for clarification.

|           | Spouse/de facto partner of applicant 1 |           | Spouse/de facto partner of applicant 2 |
|-----------|--|-----------|--|
| Name      |  | Name      |  |
| Signature |  | Signature |  |
| Date      |  | Date      |  |

#### **PRIVACY STATEMENT**

The information in this form is required by *TRO* to determine whether or not the applicant meets the criteria for the payment of the *FHOG*. Any information provided is on a voluntary basis and is needed to process the application for the *FHOG*. The information provided may be disclosed to third parties with your consent or as required or permitted by law. It will also be stored on the First Home Owner Grant scheme national database and the application will be retained by either *TRO* or the *approved agent*. You have the right to access and correct this information by contacting *TRO*.

| Approved agent and TRO use only |                                       |   |
|---------------------------------|---------------------------------------|---|
| All evidence sighted:           | Name of person sighting the evidence: | Payment eligibility date (enter settlement, completion or first draw down date only): |
| Tes NO                          |                                       |   |

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#### **SECTION 8 CHECKLIST**

This schedule details the information required to support your application depending on your circumstances.

The supporting information must be either an original or certified copy, which is a true copy of an original document that has been sighted by an acceptable person\* and noted as follows: 'I certify that I have sighted the original document and this is a true copy of it'. The certification must have the certifier's name, title, registration number (where applicable) and be signed and dated.

\* An acceptable person is a Commissioner for Oaths, Member of Parliament, legal practitioner, a person holding office under the *Supreme Court Act* or *Justices Act*, conveyancing agent or real estate agent licensed under the *Agents Licensing Act*, police officer, bank employee, Justice of the Peace (JP) or a public servant.

If lodging with an approved agent – The information to satisfy the 100 point check conducted by the approved agent is sufficient, except where all applicants were from outside of Australia. In these instances, at least one (1) applicant must also provide proof of Australian citizenship or permanent residency. This could be in the form of an Australian passport, Australian citizenship certificate, permanent residency certificate, permanent residency visa or if you are a New Zealand citizen, evidence of a special category visa under section 30 of the Migration Act 1958.

**If lodging with TRO** – All *applicants* must provide proof of identity, and if none of the *applicants* were born in Australia, at least one (1) *applicant* must also provide proof of Australian citizenship or permanent residency. This could be in the form of an Australian passport, Australian citizenship certificate, permanent residency certificate, permanent residency visa or if you are a New Zealand citizen, evidence of a special category visa under section 32 of the *Migration Act 1958*.

| New Zealand citizen, evidence of a special category visa under section 32 of the <i>Migration Act 1958</i> . |  |                     |                 |  |  |
|--|--|---------------------|-----------------|--|--|
| Proof of identity and A  | Australian citizenship or permanent residency (provide certified copies)   |                     |                 |  |  |
|  | Form of identification required  | Tick if attached    | Office use only |  |  |
|  | t Citizenship certificate; <b>or</b>   |                     |                 |  |  |
| residency  | Permanent residency certificate, permanent residency visa or special category visa.  |                     |                 |  |  |
| Proof of identity  | Australian birth certificate issued by Registry of Births, Deaths and Marriages; <b>and</b>  |                     |                 |  |  |
|  | Photographic identification such as an Australian drivers licence or proof of age card issued by a state or territory authority; <b>or</b>   |                     |                 |  |  |
|  | A current passport.  |                     |                 |  |  |
| poll).   | cant (for example, marriage certificate, change of name certificate or deed  |                     |                 |  |  |
| Transaction type   |  | T. 1                | 0.00            |  |  |
|  | Evidence required  | Tick if<br>attached | Office use only |  |  |
| Contract of sale to purchase a home  | The contract of sale for purchase of the home dated and signed by all parties.   |                     |                 |  |  |
|  | <ol><li>If a terms contract, evidence to show that purchase instalments<br/>excluding the deposit of an amount equal to or greater than the FHOG<br/>have been paid.</li></ol>                               |                     |                 |  |  |
|  | <ol> <li>If the parties to the transaction are related or associated, documentary<br/>evidence to show that consideration of an amount equal to or greater<br/>than the FHOG has been paid.</li> </ol>       |                     |                 |  |  |
|  | 4. Evidence of value (only applies to eligible transactions on or after 1 January 2010 between parties to a contract that are related or associated) – the 'dutiable value' on which stamp duty was assessed |                     |                 |  |  |

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as shown in a copy of the Notice of Assessment issued by TRO.

| Transaction type                            |                    |   |                     |                 |
|---|--------------------|---|---------------------|-----------------|
|   | Evi                | dence required  | Tick if<br>attached | Office use only |
| Contract to build                           | 1.                 | The contract to build dated and signed by all parties to the contract.  |                     |                 |
| a home                                      | 2.                 | Documentary evidence of progress payments made (either an invoice or receipts from the builder) but not the deposit totalling an amount equal to or greater than the FHOG.  |                     |                 |
|   | 3.                 | Evidence of the unencumbered value of land at the date the contract to build was made (only applies for eligible transactions on or after 1 January 2010):  | o                   |                 |
|   |                    | 3.1 If the land was purchased from persons that are not related or associated to the applicants and the purchase was completed within 6 months of the date of the contract to build, a copy of that contract of sale or transfer of land document.  |                     |                 |
|   |                    | 3.2 If the land was acquired from persons that are related or associated to the applicants and the purchase was completed within 6 months of the date of the contract to build, the value on which stamp duty was assessed as shown in a copy of the Notice of Assessment (NOA) issued by TRO (if a fractional interest was purchased, the value shown NOA is to be multiplied to represent the full value of the land); or |                     |                 |
|   |                    | 3.3 Independent valuation or market appraisal of the land by a suitably qualified person.   |                     |                 |
| Owner builder                               | 1.                 | Documentary evidence of the building costs incurred for the construction of the home. The evidence proof submitted must total an amount equal to or greater than the FHOG and must not include your own labour costs.   |                     |                 |
|   | 2.                 | Independent valuation or market appraisal of the unencumbered value of home and land at the date the home is ready for occupation (only applies for eligible transactions on or after 1 January 2010).  | ;                   |                 |
|   | 3.                 | If the home is located:   |                     |                 |
|   |                    | 3.1 in a Building Control Area, a copy of the Occupancy Permit<br>or other certification issued under the <i>Building Act</i> certifying that<br>construction of the home has been completed to appropriate<br>standards and is suitable for occupation as a place of residence.  |                     |                 |
|   |                    | 3.2 outside of a Building Control Area, documentary evidence as detailed in Commissioner's Guideline CG-HI-006, showing that building has been completed to appropriate standards and is suitable for use as a place of residence.  |                     |                 |
| Separated spouses                           |                    |   |                     | Office use      |
|   |                    |   | attached            | only            |
| their marriage is req                       | uired to ideline ( | cant seeking the exercise of the Commissioner's discretion to disregard provide a statutory declaration addressing the matters detailed in a G-HI-008. The guideline can be accessed on TRO's website at  |                     |                 |
| Note: Must be comp<br>to disregard their ma |                    | nen an applicant is requesting the Commissioner to exercise discretion  |                     |                 |

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| Building a home on a relative's property or on farming property owned by another person  | Tick if attached | Office use only |  |  |  |
|--|------------------|-----------------|--|--|--|
| Evidence required: Written documentation from the owner confirming the arrangement and that permission has been given for the <i>applicant</i> to occupy the <i>home</i> when it has been completed.   |                  |                 |  |  |  |
| Guardian purchasing or building a home for a person with a legal disability  | Tick if attached | Office use only |  |  |  |
| Evidence required: Evidence of the guardian's lawful appointment.  |                  |                 |  |  |  |
| Interests in other residential property acquired on or after 1 July 2000   | Tick if attached | Office use only |  |  |  |
| Evidence required: An applicant is eligible for the FHOG if they or their spouse / de facto partner have held a relevant interest in a residential property in Australia that they acquired on, or after 1 July 2000, but have not occupied it as their place of residence.  |                  |                 |  |  |  |
| Note: Where an applicant and/or their spouse / de facto partner have held such an interest, a disclosure should be made to this effect and conclusive evidence (copies of tenancy agreements, utilities bills, etc) provided to verify that they have not occupied the property as their place of residence. This will assist in the timely processing of the application and prevent any unnecessary investigation. |                  |                 |  |  |  |
| Prior receipt of the First Home Owner Grant (FHOG)   | Tick if attached | Office use only |  |  |  |
| Evidence required: If an applicant or their spouse / de facto partner has previously received the FHOG but has repaid it, they may still be eligible for the FHOG on a subsequent purchase. To assist in the timely processing of your application, a disclosure should be made to this effect detailing the property to which the previous application relates and the reason for the repayment of the grant.       |                  |                 |  |  |  |
| SECTION 9 ADDITIONAL INFORMATION  If there was insufficient space in this application for your response, or if you wish to clarify your response, please insert the information below. Please ensure that you clearly identify the question or section you are responding to. If further space is needed, please attach any additional pages or information to your application.                                     |                  |                 |  |  |  |
| If there was insufficient space in this application for your response, or if you wish to clarify your respondence information below. Please ensure that you clearly identify the question or section you are responding  |                  |                 |  |  |  |
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