



## First Home Owner Grant

*First Home Owner Grant Act 2000*

**As at 5 September 2022**

The first home owner grant (FHOG) is a one-off payment for eligible applications from people buying or building their first new home. There are no income or assets tests to qualify for the FHOG.

The FHOG is available for new residential dwellings only and does not apply to established homes (with a contract dated on or after 3 October 2015), vacant land, business premises, holiday houses or minor renovations to an existing home. If a first home owner purchases a home that has undergone substantial renovations, they may be eligible to apply. Please see our [website](#) or contact us for information about substantially renovated homes.

A person who qualifies for a FHOG, or who would qualify if the transaction was an eligible transaction, or who is an Indian Ocean Territory resident, may be eligible for the first home owner rate of duty (FHOR). Please see the [First Home Owner Rate of Duty](#) fact sheet for information.

### When to apply for the grant

Apply for the FHOG and/or FHOR of duty after a contract to purchase or build a home has been signed and dated by all parties to the contract and appropriately witnessed or, if the application is made as an owner builder, when the foundations have been laid.

Lodge the application through an Approved Agent or with RevenueWA within 12 months of completion of the eligible transaction.<sup>1</sup> Most financial institutions are Approved Agents.

### How to apply for the grant

Use the [FHOG Application Portal](#) to lodge your application online.

If you can't apply online, apply using form [F-FHOG 1 'FHOG Application and/or Pre-approval for the First Home Owner Rate of Duty'](#).

Please see the [lodgement guide](#) on our website for information about how to lodge an application form.

<sup>1</sup> Completion of the eligible transaction is when an applicant acquires the relevant interest in land on which the home is built or the building is ready for occupation as a place of residence, and the applicant is registered on the Certificate of Title.

## Eligibility

See the [lodgement guide](#) for further details about eligibility and making an application.

To be eligible for the grant, applications must satisfy the following criteria:

- Each applicant must be a natural person (that is, not a company or trust).<sup>2</sup>
- Each applicant must be 18 years of age or over at the date of making an application.<sup>3</sup>
- At least one applicant must be an Australian citizen or permanent resident at the date of making an application.
- Each applicant and/or their spouse<sup>4</sup> cannot have previously received a FHOG or FHOR of duty under this scheme.
- Each applicant and/or their spouse cannot have owned residential property anywhere in Australia before 1 July 2000.
- Each applicant and/or their spouse cannot have previously owned residential property anywhere in Australia on or after 1 July 2000 and occupied that property as a place of residence before 1 July 2004.
- Each applicant and/or their spouse cannot have previously owned residential property anywhere in Australia on or after 1 July 2000 and occupied that property as a place of residence for a continuous period of at least six months that began on or after 1 July 2004.
- Each applicant must occupy 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.
- Each applicant must have entered into an eligible transaction on or after 1 July 2000. An eligible transaction is defined under section 14 of the *First Home Owner Grant Act 2000*, but is generally a contract for the purchase or construction of a home, or commencement of construction of a home as an owner builder.
- For eligible transactions commencing on or after 1 January 2010, the total value of the home must not exceed the cap amount. The cap amount is:
  - \$750,000 if the property is located south of the 26<sup>th</sup> parallel of south latitude or
  - \$1,000,000 if located north of the 26<sup>th</sup> parallel of south latitude.
- Each applicant must 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).

## Supporting documents

Each applicant and their spouse must submit [proof of identity documents](#) which include evidence that at least one applicant is an Australian citizen or permanent resident.

Each application must be accompanied by [evidence of the eligible transaction](#). This may include a copy of the contract to purchase or build the home, or evidence of the costs incurred to construct a home as an owner builder. In some cases the Commissioner may require a copy of a valuation of the home.

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<sup>2</sup> The Commissioner may consider an application for a home held under a trust for a person with a legal disability.

<sup>3</sup> The Commissioner may consider an exemption from this requirement in certain cases.

<sup>4</sup> A spouse is someone to whom the applicant is legally married, or a de facto partner of 2 years or more, at the commencement date of the eligible transaction.

## **Residence requirement**

Each applicant must occupy 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.

If eligible, the FHOG and/or FHOR will be approved with the condition that the residence requirement is satisfied. If you are unable to satisfy the residence requirement you must notify the Commissioner in writing. If you can clearly demonstrate good reasons for being unable to satisfy the residence requirements, that are unforeseen or beyond your control, the Commissioner may consider a written application to

- reduce the time you are required to live in the home to a period of less than six months
- extend the time allowed for you to commence residing in the home to a period of longer than twelve months or
- where there are two or more joint applicants, exempt an applicant from the residence requirement.

Submit

- form [F-FHOG2 'Reduction or Extension Application: Residence Requirements'](#) or
- form [F-FHOG3 'Joint Application Exemption: Residence Requirements'](#)

to request the Commissioner make a determination and advise you whether you are required to repay the FHOG.

You must notify the Commissioner that you cannot satisfy the residence requirements within 30 days of the end of the 12 month take-up period, or the date it becomes apparent you will not be able to fulfil the requirement (whichever is the earlier). If you fail to do so, you may be required to repay the FHOG with penalties and may be ineligible for a future FHOG.

## **Prosecution and penalties**

We conduct investigations and compliance checks to ensure the FHOG is only given to those applicants who are entitled to receive it, and to ensure applicants satisfy the residence requirements.

If you are found to have knowingly made false or misleading statements in connection with an application for a FHOG or FHOR, you may be prosecuted and penalties of up to \$20,000 may apply.

If you fail to reside in the property for six continuous months commencing within 12 months of completion of the eligible transaction, you may be required to repay the FHOG with penalties and other costs. This may also result in a duties liability as you may not be eligible for the FHOR.

## **Objections**

If you are dissatisfied with the Commissioner's decision on an application, you may [lodge a formal objection](#) against the decision.

## Contact RevenueWA

<b>Web Enquiry</b>	<a href="http://www.osr.wa.gov.au/fhogenquiry">www.osr.wa.gov.au/fhogenquiry</a>	<b>Website</b>	<a href="http://WA.gov.au">WA.gov.au</a>
<b>Office</b>	200 St Georges Terrace Perth WA 6000	<b>Phone</b>	(08) 9262 1299 1300 368 364 (WA country landline callers)
<b>Postal</b>	GPO Box T1600 Perth WA 6845		

**Note:** This fact sheet provides guidance only. See the *First Home Owner Grant Act 2000* for complete details.