



Reduction or Extension Application: Residence Requirements

Variation A or B Application Guide

Residence requirements

To be eligible for the first home owner grant, each applicant must occupy the home as their principal place of residence for a continuous period of at least 6 months, commencing within 12 months of completion of the eligible transaction.

Where you are unable to satisfy the residence requirements and can clearly demonstrate good reasons that are unforeseen and/or beyond your reasonable control, the Commissioner may consider an application to:

- A. reduce the time you are required to live in the home to a period of less than 6 months**
- B. extend the time allowed for you to commence residing in the home to a period of longer than 12 months or**
- C. where there are 2 or more joint applicants, exempt an applicant from the residence requirements.**

Note: This form is for variation A or B only. For variation C please complete [form F-FHOG3 'Joint Applicant Exemption: Residence Requirements'](#).

Basic requirements for reduction or extension

The applicant(s) must clearly demonstrate that:

1. there are, in the Commissioner's opinion, good reasons to vary the applicant's residence requirements and
2. the circumstances provided directly impact upon the applicant's ability to comply with the residence requirements.

In addition, the Commissioner will take into consideration:

3. the applicant's conduct in relation to the application for the grant, and its conditions
4. the objects and purposes of the *First Home Owner Grant Act 2000* and
5. any other factors relevant to the case.

If your application is not approved and you cannot comply with the residence requirements, you must repay the grant to RevenueWA, along with any transfer duty concession received. Penalties may apply in accordance with [Commissioner's Practice FHOG 3 'Imposition of Penalties'](#).

See [Commissioner's Practice FHOG/DA 39](#) for more information.

Contact RevenueWA

Please return completed form to RevenueWA or attach to a Web Enquiry.

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 (WA country landline callers)
Postal	GPO Box T1600 Perth WA 6845		

Evidentiary requirements

While it is not possible to give a definitive list of documentary evidence that will be required, these examples provide the type of evidence that may assist the Commissioner in determining your application to vary the first home owner grant residence requirements.

Completion of the eligible transaction

- Settlement statement
- Evidence of handover from the builder Certificate of Completion from the local authority
- If the property was subject to an existing Tenancy Agreement at the time of the purchase, a copy of the Tenancy Agreement

Occupation of the FHOG property

- Utility accounts (such as electricity and gas) in the name of the applicant during the period of occupation. If these accounts are connected in a name other than the applicant, details of the relationship and payment arrangements will also need to be provided.
- Invoices from removalists
- Home contents insurance policy
- Mail re-direction receipt from Australia Post
- Letters from banks, employers, or others addressed to the applicant confirming place of residence

Please note: Water or Council rates notices will not be accepted as proof of residence.

Applicant's living arrangements when not occupying the FHOG property

- Utility accounts (such as electricity and gas) in the name of the applicant. If these accounts are connected in a name other than the applicant, details of the relationship and payment arrangements will also need to be provided.
- Invoices from removalists
- Home contents insurance policy
- Mail re-direction receipt from Australia Post
- Lease agreements
- Letters from banks, employers, or others addressed to the applicant confirming place of residence

Lease(s) of the FHOG property

- A copy of all exclusive management agent authorities entered into by the applicant granting the authority to manage the property
- A copy of all leases entered into in respect of the property during the period under review
- Bond lodgement and/or disposal recorded with the Department of Commerce
- Bank financing arrangements in relation to the property, including loan applications
- Reports of income and expenditure in relation to the property

Health issues of the applicant or other person cited as reasons preventing the applicant from complying with the requirements

- Letters from medical practitioners outlining the circumstances of the medical issues

A change in employment circumstances cited as reasons preventing the applicant from complying with the requirements

- A copy of any relevant contracts of employment
- Confirmation of the change of circumstances to be provided by the relevant employer

Condition of the property cited as reason preventing the applicant from complying with the requirements

- Confirmation from the local authority confirming that the property could not lawfully be used as a place of residence during a particular period
- A Statutory Declaration or report by an architect or builder that the property was not suitable for use as a place of residence during a particular period
- A report from a structural engineer detailing that the property could not lawfully be used as a place of residence during a particular period.

It should be noted it will not be sufficient to merely establish that the house was not suitable to the applicant's taste or the requirement of the applicant's family in order to establish that the house was not suitable for use as a place of residence. Furthermore, deterioration of the property must have occurred after the purchase of the home.

A Statutory Declaration form is available from the website and provides a detailed list of authorised witnesses.

Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law.

See www.wa.gov.au/organisation/departments-of-treasury-and-finance/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.



Reduction or Extension Application: Residence Requirements – Variation A or B

Section 13(6A) of the *First Home Owner Grant Act 2000*

Note: The Commissioner of State Revenue cannot approve a reduction of the residence period to NIL and cannot approve an indefinite extension to the take-up period.

Grant application details			
Unique Identification Number (UIN) Find the UIN on the top right corner of your approval letter.			
Address of grant property			
Applicant details			
Applicant 1 name		Applicant 2 name	
Current postal address			
Daytime phone		Email	
Variation details			
Type of variation requested	☐ A - Reduce the required residence ☐ B - Extend the take-up period		
1. Date of completion of the eligible transaction. (i.e. date of settlement, date home is completed and <i>ready for occupancy</i>) Note: 'Ready for occupancy' is when the home is in a structural condition suitable for occupancy as a place of residence. This does not extend to the completion of painting, floor coverings or window treatments.		/ /	
2. Date all applicants commenced or will commence occupying the home as their principal place of residence. <i>If date is unknown, please provide approximate date.</i>		/ /	
3. Date all applicants ceased or will cease occupying the home as their principal place of residence. <i>If date is unknown, please provide approximate date.</i> If this application is for an extension to the take-up period, please leave blank.		/ /	
4. Date that the applicants became aware they would not comply with the residence requirements. <i>If date is unknown, please provide approximate date.</i>		/ /	
5. Where the applicants reside(d) while absent from the grant property? Address ☐ Owner occupied ☐ Rental ☐ Employer provided ☐ Family/Friends ☐ Other (please specify)			
6. Will/have you lease(d) the grant property during your period of ownership?		☐ Yes ☐ No	

7. Please provide a detailed explanation of why you are unable to comply with the residence requirements.

This explanation must be specific (where possible, include dates) and must demonstrate how the circumstances have directly affected your ability to comply with the residence requirements. Please attach additional pages if the space below is insufficient. Additional information may be requested after lodgement of this application.

Declaration

I declare that:

- The information provided in this application is, to the best of my knowledge and belief, true and correct.
- I have evidence to support the facts cited, and have attached all requested supporting evidence.
- I will provide further supporting evidence to the Commissioner, if required.
- I understand that this application forms part of my application for the first home owner grant.
- I acknowledge that if this application is not approved I may be required to repay the first home owner grant and associated transfer duty concession in full.
- I acknowledge that making statements or providing documents that are false or misleading in relation to this application is a serious offence for which a penalty of up to \$20,000 applies, as well as a requirement to repay the first home owner grant.

Applicant 1 name	Signature	Date	/ /
Applicant 2 name	Signature	Date	/ /

It is an offence under the *First Home Owner Grant Act 2000* to provide false or misleading information.
This offence carries a penalty of up to \$20,000.