First Home Owner Grant

First Home Owner Grant Act 2000

As at 28 July 2026

The first home owner grant (FHOG) is a one-off payment of up to $10,000 to help eligible applicants buy or build their first new home in Western Australia. There are no income or assets tests to qualify for the FHOG. See Eligibility for more information.

The FHOG is available for new residential dwellings only and does not apply to established homes, vacant land, business premises, holiday houses or minor renovations to an existing home. See New homes for more information.

Duty concession

The first home owner rate is a concessional rate of duty applied to certain transactions, such as a contract to purchase or transfer a home or vacant land.

To be eligible for the first home owner rate, you must meet the eligibility criteria for the FHOG even if a grant is not payable because:

- the transaction was for the purchase of an established home or
- no consideration was paid under the transaction or
- you are an Indian Ocean Territories resident acquiring your first home or
- for transactions made on or after 7 May 2026 - the total value of the home exceeded the value cap for the first home owner grant.

See the First Home Owner Rate of Duty fact sheet for more information.

Modular homes

The Commissioner's decision on whether a contract to build a modular home is a comprehensive home building contract or an owner-builder transaction will determine when you should apply for the grant and when payment may be approved.

See Revenue Ruling FHOG 5 'Modular Homes' for information about how a contract to build a modular home will be treated.

When to apply

You must apply within 12 months of completion of the eligible transaction.[1]

Apply after the contract to purchase or build the home has been signed and dated by all parties and appropriately witnessed.

If you are an owner-builder, apply when the foundations have been laid.

If you are purchasing a movable building to be used as a residence, you will be considered an owner-builder.

[1] 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.

If you have entered into a contract to build a modular home, see Revenue Ruling FHOG 5 'Modular Homes' for information about whether to apply in accordance with a comprehensive home building contract or an owner-builder transaction.

How to apply

Lodge your application:

- through an Approved Agent or with RevenueWA. See the list of Approved Agents in Western Australia or
- with RevenueWA through the FHOG Application Portal or using form F-FHOG 1 'FHOG Application and/or Pre-approval for the First Home Owner Rate of Duty'.

See the lodgement guide on our website for information about how to lodge an application form.

Eligibility

To be eligible, applications must satisfy the following criteria:

- Each applicant must be a natural person (that is, not a company or trust).[2]
- Each applicant must be 18 years of age or over at the date of making an application.[3]
- 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[4] cannot have previously received a FHOG or first home owner rate 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.
- The total value of the home must not exceed the cap amount. See information about the cap amounts under *Value of the transaction* below.
- 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).

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

3 The Commissioner may consider an exemption from this requirement in certain cases.

4 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.

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 at the time the application is made.

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.

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 first home owner rate of duty 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 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 not be eligible for a future FHOG. If you can clearly demonstrate that the reasons for being unable to satisfy the residence requirements 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
- if there are two or more joint applicants, exempt an applicant from the residence requirement.[5]

To vary the residence requirements, submit:

- form F-FHOG2 'Reduction or Extension Application: Residence Requirements' or
- form F-FHOG3 'Joint Application Exemption: Residence Requirements'.

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

New homes

To be considered a new home, the property must not have been previously sold or occupied as a place of residence. This includes use as residential accommodation,[6] regardless of the duration.

For the purposes of the FHOG, a new home may include a house, duplex, unit, townhouse, apartment, a home purchased off-the-plan or a new home that has been constructed by the applicant or a builder engaged by the applicant.

If the contract is to purchase a home off-the-plan,[7] it must be a sale between the first home owner and the property developer. If the home has been previously purchased from the property developer by another person and on-sold to the first home owner, it will not be eligible for the FHOG because the transaction to purchase the home is not the first sale. However, it may be eligible for the first home owner rate of duty.

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5 The applicant exempted from the residence requirement won't be eligible to apply for the FHOG again in the future.

6 Residential accommodation includes formal or informal residential tenancy agreements, workers' accommodation and online private rental arrangements, such as AirBnB.

7 Off-the-plan refers to a home being purchased as a completed home, such as a house or apartment, where the home is purchased before construction is complete. Settlement occurs when construction of the home is complete and the Certificate of Title has been issued.

A substantially renovated home may be considered a new home for the purposes of the FHOG if all, or substantially all, of a building is removed or replaced by an entity registered for GST (such as a builder or developer) and sold under a contract as a taxable supply. See Commissioner's Practice FHOG 7 'Substantially Renovated Homes'.

A home that doesn't qualify as a new home will be considered an established home. These homes won't qualify for a FHOG but may qualify for a concessional rate of duty to be applied to the transaction. See Duty concession and the First Home Owner Rate of Duty fact sheet for more information.

Value of the transaction

To be eligible for a FHOG, the total value of the transaction must not exceed the cap amount.

For eligible transactions commencing on or after 7 May 2026 - the cap amount is:

- $800,000 if located south of the 26th parallel of South latitude or
- $1,000,000 if located north of the 26th parallel of South latitude.

For eligible transactions commencing on or before 6 May 2026 - the cap amount is:

- $750,000 if located south of the 26th parallel of South latitude or
- $1,000,000 if located north of the 26th parallel of South latitude.

The 26th parallel of south latitude includes all Perth metropolitan areas.

To be eligible for the first home owner rate of duty, the unencumbered value of the home or vacant land must not exceed the dutiable value thresholds. See the First Home Owner Rate of Duty fact sheet for more information.

The total value of a transaction is based on:

Purchase of a home	The greater of – • the consideration paid for the home or • the value of the home at the date the contract was made.
Comprehensive home building contract	The amount calculated by adding – • the value of the building contract, including any contract variations and • the value of the land.
Building of a home by an owner-builder	The amount calculated by adding – • the value of the home at the date the home is completed and ready for occupation as a place of residence and • the value of the land on which the home has been built at the date the home is completed and ready for occupation as a place of residence.

The Commissioner may:

- accept the consideration paid for the purchase of land for valuation purposes if:
  - the land was purchased within 12 months of the date of the comprehensive home building contract or
  - the home is completed within 12 months of land settlement as the value of the land for owner-builders
- have a valuation made of any property the subject of an application or
- adopt any valuation the Commissioner considers appropriate.

Valuations of related party transactions

A valuation may be required in the following circumstances where the buyer and seller are related parties:

Transaction type	When the Commissioner may accept a licensed valuation for a home or vacant land
Purchase of a home	The valuation of the home is made within three months of the date the contract for purchase was signed
Comprehensive home building contract	The valuation of the land is made within three months of the date the transaction to purchase the land was signed

Related parties includes:

- parties related by blood or marriage
- parties related by current or prior business relationship
- joint owners of property
- parties related by an employee/employer relationship or
- parties that are not otherwise dealing at arm's length.

If a valuation is required, submit:

- a licensed valuation or
- F-FHOG4 'First Home Owner Grant Valuation'.

Prosecution and penalties

We conduct investigations and compliance checks to ensure the FHOG and first home owner rate of duty are only given to people 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, you may be prosecuted and we may apply penalties of up to $20,000.

If you fail to reside in the property for six continuous months commencing within 12 months of completion of the eligible transaction, and you haven't received an approved variation to these requirements, 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 first home owner rate.

Objections

If you are not satisfied with the Commissioner's decision on an application, you can lodge a formal objection against the decision.

Contact RevenueWA

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

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