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?

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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 by first home buyers. In the Northern Territory, the scheme is administered by the Commissioner of Territory Revenue through the Territory Revenue Office (TRO).

From 1 January 2015, the FHOG is only available to home buyers who are purchasing or constructing a new home.

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.

Household Goods Grant Scheme (HGGS)

In addition to the FHOG, eligible first home owners who enter into a contract to build or purchase a new home on or after 1 September 2016 may be entitled to a grant of up to \$2000 for the purchase of household goods for use in that home.



To apply for the HGGS, you will need to complete the HGGS application form in addition to the FHOG application form. The HGGS application form and information guide (<u>F-HI-015</u>) is available on the TRO 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 colour throughout the guide and application form.

Applicant(s)

A person applying for a FHOG who, on completion of the purchase 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 date 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 date of the 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.

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. From 1 January 2015 the FHOG will only be available to first home buyers who enter into a contact to purchase or construct a new home, or commence construction of a new home, after that date. First home buyers who enter into a contract of sale to purchase an established home prior to this date may also be eligible to apply for the FHOG.

Established home

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

FHOG

First Home Owner Grant

Home

A building, affixed to land, that may be lawfully used, 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 of residence. If you are claiming the FHOG on the purchase of a new home, your application must be accompanied by a completed Vendor declaration (F-HI-012 for individual vendors and F-HI-013 for company vendors).

A discretion applies in limited circumstances to declare a home that has been previously sold, but not occupied, to be a new home. For further information on this discretion, refer to Commissioner's Guideline CG-HI-011.

A substantially renovated home may be considered a new home.

Off the plan

The acquisition of a new home on a proposed lot on a plan of subdivision, whether the plan of subdivision is registered or not.

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 <u>CG-HI-005</u>.

Related or associated party

A person is related or associated with another party when:

- one is the spouse or de facto partner of the other
- they are related by blood, marriage or adoption
- they are a shareholder or director of the other party

- they are a beneficiary of a trust for which the other party is trustee
- or 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).

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:

- various leaseholding interests in land granted by the Commonwealth or the Territory
- an interest as purchaser under a terms contract
- 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
- a life estate in land approved by the Commissioner
- a right to occupy a home that you have built (or will build) on land owned by a relative
- 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
- and 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 of this guide for further details).

Substantially renovated home

A home is a substantially renovated home if:

- the sale is a taxable supply of new residential premises within the meaning of section 40-75(1)(b) of the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth
- and the home has not been previously occupied or sold as a place of residence since the renovation.

'Substantial renovations' of a building are defined as renovations that affect the building as a whole, and in which all, or substantially all, of a building is removed or replaced. The renovations may, but need not, involve the removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

Merely renovating part of a house, such as the bathroom and kitchen, is not sufficient to constitute 'substantial renovations' even if it involves structural changes as it does not affect the building as a whole. For further information refer to Commissioner's Guideline CG-HI-011.

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.

Transaction eligibility threshold

From 13 May 2014 no transaction eligibility threshold applies to the purchase or construction of a new home.

Where the commencement date of the eligible transaction is between 13 May 2014 and 31 December 2014 and the eligible transaction is the purchase of an established home, the transaction eligibility threshold is \$600 000.

Where the commencement date of the eligible transaction is between 4 December 2012 and 12 May 2014, the transaction eligibility threshold is \$600 000.

Where the commencement date of the eligible transaction is between 1 January 2010 and 3 December 2012 inclusive, the transaction eligibility threshold is \$750 000.

Prior to 1 January 2010, there was no transaction eligibility threshold.

TRO

Territory Revenue Office.

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.

Urban area

Means all land located wholly within the boundaries of:

- the Darwin, Palmerston or Litchfield municipalities;
- Wagait Shire;
- the Darwin Waterfront Precinct;
- the "prescribed area" for the Darwin Rates Act; and
- any other area prescribed by regulation. (No areas are currently prescribed)

Maps of current local government boundaries in the Territory can be found at the following link https://nt.gov.au/ data/assets/pdf file/0018/206244/council-boundaries-basic-map.pdf

3. Eligibility criteria

To apply for the FHOG:

Applicants must:

- 1. lodge a completed application and all supporting documents within 12 months of the completion date of the eligible transaction
- 2. 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
- 3. ensure at least one applicant is an Australian citizen or a permanent resident at the time of completing the application
- 4. have entered into an eligible transaction
- 5. ensure each person holding a relevant interest in the home is an applicant.

Note: This does not include 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.

Applicants and their spouses or de facto partners must:

- 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
- 2. 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
- 3. and 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:

- 1. the minimum age requirement (see Commissioner's Guideline CG-HI-003)
- 2. the residence requirements (refer to Section 9 of this Guide)
- 3. and the eligibility of separated spouses (refer to Commissioner's Guideline CG-HI-008).

The Commissioner also has the discretion to declare a home that has been previously sold, but not occupied, to be a new home (refer to Commissioner's Guideline CG-HI-011).

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 FHOG for settlement, you must lodge the application with your financial institution as soon as possible.
- TRO refer to contact details at Section 14 of this guide.

Note: The application must be lodged directly with TRO where the eligible transaction is the result of:

- a purchase or transfer from a deceased estate and the deceased is related to one or more of the applicants or an applicant is a beneficiary under the will of the deceased person
- or a purchase or transfer pursuant to orders made in proceedings under the *Family Law Act* 1975 (Cth) and an applicant is a party to those proceedings.

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. Amount of the FHOG

If the commencement date of the eligible transaction is on or after 7 May 2019, the amount of the FHOG is the lesser of the consideration actually paid for the eligible transaction or \$10 000.

If the commencement date of the eligible transaction is between 1 January 2015 and 6 May 2019, the amount of the FHOG is the lesser of the consideration actually paid for the eligible transaction or \$26 000.

If the commencement date of the eligible transaction is between 13 May 2014 and 31 December 2014, the amount of the FHOG is the lesser of the consideration actually paid for the eligible transaction, or:

- 1. \$26 000 if the home is a new home
- 2. \$12 000 if the home is an established home in the urban area
- 3. otherwise \$25 000

If the commencement date of the eligible transaction is between 4 December 2012 and 12 May 2014, the amount of the FHOG is the lesser of the consideration actually paid for the eligible transaction, or:

- 1. \$12 000 if the home is an established home in an urban area
- 2. otherwise \$25 000

If the commencement date of the eligible transaction is before 4 December 2012, the amount of the FHOG is the lesser of the following:

- 1. the amount of consideration actually paid for the eligible transaction
- 2. \$7000.

8. When the FHOG will be paid

The date the FHOG 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	ı through
Type of transaction	Approved Agent	TRO
Purchasing a home	At settlement, the FHOG 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 FHOG have been paid.
Contract to build a home	When the foundations have been laid and progress payments (excluding the deposit) of at least the amount of the FHOG has been paid.	When the foundations have been laid and progress payments (excluding the deposit) of at least the amount of the FHOG has been paid.
Owner builder	When construction of the home has been completed	When construction of the home has been completed.

Where the application is lodged with an approved agent, the agent pays the FHOG. 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.

9. Residence requirements

From 28 April 2015, at least one applicant must commence occupation of the home as their principal place of residence for a continuous period of not less than six months within 12 months of the completion date 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.

Prior to 28 April, all applicants were required to satisfy the residence requirements unless the Commissioner approved a variation to them. Further information on the Commissioner's discretion to exempt or vary compliance with the residence requirements can be found in Commissioners Guideline <u>CG-HI-003</u>. If the residence requirements are not satisfied, the applicants are required to notify TRO and may be required to repay the amount of the FHOG (see Section 10 of this Guide).

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

- the applicants may be exempted from the residence requirements
- the period for commencing occupation of the home or for taking possession of the home after the completion date of the eligible transaction may be extended
- and the six-month period for continuous occupation of the home may be reduced.

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

10. Notifiable events and obligation to repay the FHOG

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

Event	Timeframe for notification and repayment of the FHOG
Failure to comply with the residence requirements (refer to Section 9 of this Guide).	 Within 30 days of the earlier of the date: by which the applicants were required to have taken occupation of the home or on which it first became apparent that they would not comply with the residence requirements during the period allowed for compliance.
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 at the commencement date of the eligible transaction, or none of the applicants are an Australian citizen or permanent resident etc).	Within 30 days after the FHOG was paid.
If the FHOG was paid before completion of a contract to build which is subject to a transaction eligibility threshold, 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 that threshold.	Within 30 days of the earlier of the date: • of completion of the contract or on which it first became apparent that the contract would exceed the transaction eligibility threshold.
Failure to comply with a condition for payment of the FHOG.	Within 30 days after the breach of that condition.
Overpayment of the FHOG.	Within 30 days after the FHOG was paid.

WARNING: Failure to comply with the above requirements is an offence for which a maximum penalty of 50 penalty units is provided (current penalty unit values are available from www.revenue.nt.gov.au). A penalty equal to the FHOG and interest may also be imposed by TRO. For further details on penalty and interest refer to Commissioner's Guideline CG-HI-002.

11. Compliance investigations

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

Enquiries concerning an applicant's eligibility may be made prior to, and after the payment of the FHOG 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 prosecution action may apply if these enquiries demonstrate that an applicant has made a false application or has not complied with the residence requirements.

12. 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.

13. Other home owner assistance

The Territory Government has a number of schemes to assist home ownership, including 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.

14. Contact details

For further information, contact the Territory Revenue Office:

Level 14, Charles Darwin Centre 19 The Mall, Darwin

GPO Box 1974 DARWIN NT 0801

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

Phone: 1300 305 353

Email: NTRevenue@nt.gov.au

Website: www.revenue.nt.gov.au

First Home Owner Grant

(FHOG)

Application form

Office use only
UIN:
Application reference:
Application received by:

Note:

- This form must be used for applications lodged on or after 7 May 2019.
- Read the Guide before completing the application. Phrases and words in blue are explained in Section 2 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 the completion of the eligible transaction.
- There are significant penalties for making a misleading statement.
- Please answer all questions and tick the appropriate boxes.

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.

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.

EI	igibility checklist Indicate with a ⊠	Yes	No
1.	Is this the first time each applicant and/or their spouse/de facto partner will receive a grant under the <i>First Home Owner Grant Act</i> in any state or territory of Australia?	□ Yes	□ No
2.	Is each applicant and their spouse/de facto partner a person who has never owned or held a relevant interest in a residential property, either jointly, separately or with some other person, before 1 July 2000 in any state or territory of Australia?	□ Yes	□ No
	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.		



EI	igibility checklist Indicate with a ⊠	Yes	No
3.	Is each applicant and their spouse/de facto partner a person who has never occupied 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?	□ Yes	□ No
4.	Is: a. each 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 at least one applicant 18 years of age or more?	□ Yes	□ No
	b. and at least one applicant 18 years of age or more?	☐ Yes	□ No
5.	Is at least one applicant a permanent resident or Australian citizen at the time of making the application?	☐ Yes	□ No
6.	Will at least one 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?	□ Yes	□ No
7.	Has each applicant on or after 1 July 2000, either:		
	a. entered into a contract of sale for the purchase of a home in the Northern Territory	□ Yes	□ No
	b. or entered into a contract to build a home in the Northern Territory	□ Yes	□ No
	c. or in the case of an owner builder , commenced construction of a home in the Northern Territory? (that is, laying of foundations)	□ Yes	□ No

Determination of eligibility

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

Section 2: Applicant details

Note:

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

Yes	No
□ Yes	□ No
□ Yes	□ No
	□ Yes

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	Applicant 1 (primary contact)									Applicant 2							
Title	Mr	N	Virs	Mis	ss	Ms	D	r	Mr	N	/Irs	Mis	ss	Ms	D	r	
First name		1		1	ı					ı		1			ı		
Middle name(s)																	
Family name																	
Name on birth certificate (only if different from above)																	
If you have ever used any name(s) other than the name(s) declared above, list them here																	
Date of birth (DD/MM/YYYY)		1		1						/		/					
Place of birth	Sta	te/tei	rritory	/					Stat	e/ter	ritory	/					
Daytime telephone number																	
Email address																	
Current residential address	Stre	et n	Ο.						Street no.								
	Stre	et n	ame						Street name								
	Sub	urb/	town						Sub	urb/1	town						
	Sta	te			Pos	stcod	<u>—</u>		State Postcode								
Address for service of notices (if different to residential address)																	
Do you have a spouse/de facto partner?	□ Y	'es			□ 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.						
Will you be satisfying the residence requirements	□ Y	es_			□ No			□Y	□ Yes □ No								
Indicate the states	NSW	ACT	Vic	SA	WA	Qld	Tas	NT	NSW	ACT	Vic	SA	WA	Qld	Tas	NT	
and/or territories in which you have lived																	

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	ı	Miss	Ms		Dr	Mr		Mrs	ı	Miss	Ms	I	Or
]								[[
First name																
Middle name(s)																
Family name																
Has your spouse/de facto partner ever used any name(s) other than the name(s) above? If yes, list them here																
Date of birth (DD/MM/YYYY)		/		/						/		/				
Place of birth	Stat	te/ter	ritory	/					State/territory							
	Cou	ıntry							Country							
Daytime telephone number																
Indicate the states	NSW	ACT	Vic	SA	WA	Qld	Tas	NT	NSW	ACT	Vic	SA	WA	Qld	Tas	NT
and/or territories in which your spouse/de facto partner has lived																

Section 4: Property and transaction details

Address of property			
Lot number		Unit/street number	
Street name		Suburb/town	
State	Northern Territory	Postcode	
Date when occupation a is expected to commend estimate)			
Title reference			
Volume		Folio	
(If the current title is unavailable, please enter a parent title number)			

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Transaction details						
What type of transaction does this	Off the plan ¹	New home ¹ Owner build		Con		Established home ²
application refer to?						
You have entered into an off the plan home:						
Is this the first sale renovation?	itial	☐ Yes	□ No			
 Are you the first or substantial renova 	or	□ Yes	□ No			
o Are you purchasin	g a substantially	y renovated hor	me?		□ Yes	□ No
2. If you have entered in home, is the home lo			se an establish	ed	□ Yes	□ No
Date of contract of sale foundations were laid)	e or contract to	build (if owne	r builder, date t	the	/	1
Date of settlement (or i transaction) Note: if lodging with an approved	_		of the eligible		/	/
Purchase price or constant builders)	struction price	(or cost of con	struction for ow	ner	\$	
Unencumbered value (Only compulsory if th	e commencement da	te of the eligible tran	saction	is before 31 [December 2014)
Contract of sale for the puthe home and land at the			cumbered valu	e of	\$	
Contract to build – the u home is to be built at the			d on which the		\$	
Owner builders – the unthe home is ready for oc		lue of the home	and land wher	n	\$	

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.

Details	
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. I understand that at least one applicant must reside in the home that is the subject of this application as their principal place of residence for a continuous period of six months, commencing within 12 months of the completion date of the eligible transaction.
- 7. I undertake to notify the Commissioner of any notifiable event (see Section 10 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.
- 8. 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.
- 9. 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.
- 10. 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.
- 11. 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.
- 12. I authorise the Commissioner to address all correspondence relating to this application to Applicant 1 at the address nominated.
- 13. 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.
- 14. 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.
- 15. I solemnly and sincerely declare that this declaration, the information in this application and the supporting documents provided are true and correct, and I make this solemn declaration by virtue of the *Oaths*, *Affidavits and Declarations Act 2010 (NT)* knowing it is an offence to make a declaration that is false in any material particular and for which a penalty of three (3) years imprisonment is provided.

Declared at	on the	_ day of	_ 20	
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Applicant 1		Applicant 2			
Name		Name			
Signature		Signature			
Date		Date			

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.
- 7. I solemnly and sincerely declare that this declaration, the information I have provided in this application and the supporting documents provided are true and correct, and I make this solemn declaration by virtue of the *Oaths*, *Affidavits and Declarations Act 2010 (NT)* knowing it is an offence to make a declaration that is false in any material particular and for which a penalty of three (3) years imprisonment is provided.

Declared at	0	n the	_ day of	20	
Spouse/de facto partn	er of applicant 1	Spouse	e/de facto partn	er of applicant 2	
Name		Name			
Signature		Signatu	re		
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.

Section 8: Checklist

or deed poll).

This schedule details the information required to support your application depending on your circumstances. The supporting information must be either an original or legible photocopy.

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 visa or if you are a New Zealand citizen, evidence of a special category visa under section 32 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*.

Proof of identity			
Evidence required		Tick if attached	Office use only
Proof of identity	Australian birth certificate issued by Registry of Births, Deaths and Marriages and		
	photographic identification such as an Australian drivers licence or proof of age card issued by a state or territory authority or		
	a current passport.		
Note : Evidence of change of name is required if the name on any documents presented is different to the name of the applicant (for example, marriage certificate, change of name certificate			

Australian citizenship or permanent residency				
Evidence required		Tick if attached	Office use only	
Citizenship or permanent residency	Citizenship certificate, or			
	permanent residency certificate, permanent residency visa or special category visa.			

Note: Evidence of change of name is required if the name on any documents presented is different to the name of the applicant (for example, marriage certificate, change of name certificate or deed poll).

Transaction type			
Evidence required		Tick if 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.		
	2. If the contract is for the purchase of a new home you will also need to provide a completed form F-HI-012 for individual vendors or F-HI-013 for company vendors (original required).		
	3. If a terms contract, evidence to show that purchase instalments excluding the deposit of an amount equal to or greater than the FHOG have been paid.		
	4. If the parties to the transaction are related or associated, documentary evidence to show that consideration of an amount equal to or greater than the FHOG has been paid.		
	5. If the parties to the transaction are related or associated, supply evidence of value – this can be in the form of the Notice of Assessment issued by TRO.		
	Note: Item 5 only applies to eligible transactions between 1 January 2010 and 12 May 2014 for new homes, and between 1 January 2010 and 31 December 2014 for established homes.		
Contract to build a home	The contract to build dated and signed by all parties to the contract.		
	2. Documentary evidence of progress payments made (either an invoice or receipts from the builder) but not the deposit totaling 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:		
	 If the land was purchased from persons who 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. 		
	- If the land was acquired from persons who 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 on the NOA is to be		

First Home Owner Grant (FHOG)

Transaction type			
	multiplied to represent the full value of the land); or		
	 Independent valuation or market appraisal of the land by a suitably qualified person. Where a market appraisal is used, it must contain details of the comparable sales relied upon. Note: Item 3 only applies for eligible transactions 		
	commenced between 1 January 2010 and 12 May 2014		
Owner builder	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 between 1 January 2010 and 12 May 2014). Where a market appraisal is used, it must contain details of the comparable sales relied upon		
	 If the home is located: in a Building Control Area, a copy of the Occupancy Permit or other certification issued under the <i>Building Act</i> certifying that construction of the home has been completed to appropriate standards and is suitable for occupation as a place of residence. 		
	 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. 		

Transfer or purchase from deceased estate			
Evidence required		Tick if attached	Office use only
If an applicant is related to the deceased person or	A copy of: the will and Grant of Probate		
is a beneficiary under	 or the Letters of Administration. 		
the will of the deceased person, provide the following:	Evidence of the payment of consideration to the estate.		
provide the following.	3. A copy of the Transfer of Lot form.		
	4. A copy of the statement of assets and liabilities of the estate as at the date of distribution.		
	A copy of the distribution statement for the estate.		
	6. Independent valuation or market appraisal of the unencumbered value of home and land by a suitably qualified person. Where a market appraisal is used, it must contain details of the comparable sales relied upon.		

Transfer or purchase arising from Family Law Act proceedings			
Evidence required		Tick if attached	Office use only
If the eligible transaction is the	A copy of the orders made under the Family Law Act 1975 (Cth).		
result of a purchase or transfer pursuant	A copy of any agreements between the parties.		
to orders made in proceedings under the Family Law Act 1975 (Cth) and an applicant is a party to those proceedings, provide the following:	A statutory declaration from the applicant setting out details of the negotiations between the parties for the purchase or transfer (original required).		
	Independent valuation or market appraisal of the unencumbered value of home and land by a suitably qualified person. Where a market appraisal is used, it must contain details of the comparable sales relied upon.		

Separated spouses			
Evidence required	Tick if attached	Office use only	
An applicant seeking the exercise of the Commissioner's discretion to disregard their marriage is required to provide a statutory declaration addressing the matters detailed in Commissioner's Guideline CG-HI-008. The guideline can be accessed on TRO's website at www.revenue.nt.gov.au.			

Note: Must be completed when an applicant is requesting the Commissioner to exercise discretion to disregard their marriage.

Building a home on a relative's property or on farming property owned by another person			
Evidence required	Tick if attached	Office use only	
Written documentation from the owner confirming the arrangement and that permission has been given for the applicant to occupy the home when it has been completed.			

Guardian purchasing or building a home for a person with a legal disability			
Evidence required Tick if attached use on			
Evidence of the guardian's lawful appointment.			

Interests in other residential property acquired on or after 1 July 2000			
Evidence required	Tick if attached	Office use only	
An applicant may be 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. 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)				
Evidence required	Tick if attached	Office use only		
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 FHOG.				

Approved agent and TRO use only				
All evidence sig	hted	Name of person sighting the evidence:	Payment eligibility date (enter settlement completion or first draw down date only):	
□ Yes	□ No			

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.		