Guideline

First Home Owner Grant Act 2000

Increased First Home Owner Grant

(the First Home Builder Boost for newly constructed homes)

What is the First Home Builder Boost?

The First Home Builder Boost (FHBB) is an increased First Home Owner Grant (FHOG) payment.
Between 1 July 2000 and 30 June 2015 the base FHOG payment for eligible applicants is $7 000.
From 1 July 2015 onwards the base FHOG payment for eligible applicants is $10 000.

The amount of the grant varies depending on when you enter into your contract to buy or build a new home or commence building your new home.

Providing all eligibility criteria are satisfied, the amounts for the FHBB for eligible transactions are:

Transaction commencement date	FHBB amount ($)
Between 1 January 2013 and 6 November 2013 inclusive	15 000
Between 7 November 2013 and 31 December 2014 inclusive	30 000
Between 1 January 2015 and 31 December 2015 inclusive *	20 000

The FHBB is available to eligible:

- buyers of newly constructed homes (for example, 'spec' homes); and
- builders of new homes (either as an owner-builder or through a registered builder).

Applicants buying an existing home (that is, a home previously used as a place of residence) are **not eligible** for the FHBB. They **may be eligible** for the standard grant payment of $7 000 if they entered a contract to purchase an existing home before 1 July 2014. For further information refer to the document First Home Owner Grant – Established homes and off the Plan purchases guideline.

Eligibility

Because the FHBB is an increased FHOG payment, you must:

i) satisfy all the eligibility criteria for the FHOG in Tasmania; and

ii) meet the requirements set out on the next page concerning the time frames for committing to build or buy, building commencement and building completion relevant to the transaction being undertaken.

1. Commit to build or buy

Type of new home	What you need to do	When it needs to be done
Contract to build.	Enter into a building contract.	Between 1 January 2013 and 6 November 2013 (inclusive) for the $15 000 payment; or Between 7 November 2013 and 31 December 2014 (inclusive) for the $30 000 payment. or Between 1 January 2015 and 31 December 2015 (inclusive) for the $20 000 payment.
'Off the Plan' purchase (house and land package); OR New home not previously occupied (eg 'spec' home).	Enter into a contract to purchase.	As above.

2. Commence building

Type of new home	What you need to do	When it needs to be done
Contract to build.	Complete laying of foundations. *	Within 26 weeks of the date of the building contract.
Owner-builder or 'Off the Plan' purchase.	Complete laying of foundations. *	Between 1 January 2013 and 6 November 2013 (inclusive) for the $15 000 payment OR Between 7 November 2013 and 31 December 2014 (inclusive) for the $30 000 payment. or Between 1 January 2015 and 31 December 2015 (inclusive) for the $20 000 payment.

3. Complete building

Type of new home	What you need to do	When it needs to be done *
Contract to build.	Receive an occupancy certificate from your local council.	Within 24 months of completion of laying the foundations.
Owner-builder.	Receive an occupancy certificate from your local council.	Within 24 months of completion of laying the foundations.
'Off the Plan' (house and land package).	Receive an occupancy certificate from your local council.	Within 24 months of completion of laying the foundations.

* Laying of foundations is deemed to be complete when concrete foundations are poured and piers are completed. If no foundations are being laid because of the nature of the building (that is, conversion of an existing building into a residence), you should contact the Commissioner of State Revenue to determine the 'commencement of building' date.

What happens if building commences or the eligible transaction is completed outside the specified time frames?

Provided you have good reasons for not commencing or completing building works within the specified time frames, you can apply to the Commissioner of State Revenue to exercise discretion to extend the period in which you were required to comply. For further information refer to the document First Home Owner Grant Commissioner's discretion guideline.

Applying for the Grant

Which forms do I use to apply for the First Home Owner Grant (including the FHBB)?

Apply using the FHOG application form, and complete the FHBB addendum form. The forms must be lodged together.

FHBB addendum forms are also available from and can be lodged at:

- financial institutions that are approved agents; or
- *Service* Tasmania.

Your financial institution will only process your application if you are **borrowing funds** with them. Check here to see if your financial institution is an approved FHOG agent.

What must I provide with my application?

You must provide all information requested in the FHOG application form and the FHBB addendum form. Owner-builders are also required to provide:

a) a copy of their occupancy certificate before payment can be made; and

b) evidence that construction of the foundations commenced and was completed at a date as set out on page 2 of this guideline.

When will I find out if I'm eligible for a Grant?

You will receive a letter from the Commissioner of State Revenue within 10 business days of lodging your application (with the supporting material).

How will the payment be made?

The SRO will make payment:
As instructed by your financial institution; or
According to the instructions you provide (if you apply through *Service* Tasmania, a solicitor or a conveyancer).

How and when will payment be made?

Type of new home	When the Grant is paid
Contract to build.	Following completion of the laying of foundations or on completion of a home that is not financed.
Owner-builder.	On completion of the home (that is, when a certificate of occupancy has been issued by the local council).
'Off the plan' (house and land package).	Following completion of the laying of foundations or on completion of a home that is not financed.
New home not previously occupied (eg 'spec' home).	At settlement.

What can I do if my application is not approved?

Where you do not agree with the Commissioner's decision about either the First Home Owner Grant or the FHBB, you can lodge an objection. You must lodge this within 60 days of the service of the letter advising you of the decision. If your objection is disallowed, you will have the right to seek a review of that decision in the Administrative Appeals Division of the Magistrates Court of Tasmania.

Before lodging an objection you should read the Objections, Reviews and Appeals Public Guideline (available at www.sro.tas.gov.au).

I received the FHOG but know that because of my actual circumstances, I am not eligible to retain the payment. What should I do?

You must write to the SRO to explain why, and repay the funds you have received.

Compliance programs

The Commissioner of State Revenue conducts compliance reviews of all FHOG applications. It is a condition of receiving a grant that, if you are contacted about the grant by the Commissioner, you provide all information requested.

Replacing contracts

Contracts that are entered into to replace a previous contract, in order to receive an increased grant are not eligible for a FHBB. The Commissioner of State Revenue conducts compliance programs to ensure the correctness of information provided.

More information

Email:	fhogs@treasury.tas.gov.au
Telephone:	(03) 6166 4400 (weekdays, 9:00am to 5:00pm)
	1800 001388 (Tas-based callers outside the '62' area)
Website:	www.sro.tas.gov.au
In person:	Level 3, 80 Elizabeth Street, Hobart (weekdays, 9:00am to 5:00pm)
Mail:	The Commissioner of State Revenue GPO Box 1374 HOBART TAS 7001