

# Guideline

## HomeBuilder Grants

The Tasmanian HomeBuilder Grant and the Commonwealth HomeBuilder Grant were announced on 4 June 2020 with an extension to the schemes and variations to some criteria announced on 29 November 2020. The Grants are available in accordance with the [HomeBuilder Grants Act 2020](#).

HomeBuilder Grants are available for eligible transactions entered into between 4 June 2020 and 31 March 2021 (inclusive), subject to applicants meeting eligibility requirements.

The SRO must receive your HomeBuilder Grant application **no later than 14 April 2021**.

*This document is a guide only. In the event that any of the details in this document are not consistent with any provisions under the Act, the Act will prevail.*

*The Commonwealth HomeBuilder Grant is subject to the continuation of the National Partnership Agreement between the Tasmanian Government and the Commonwealth Government.*

### Grant amounts

The grant amounts are:

- A. **Tasmanian** HomeBuilder Grant: \$20 000 for new homes; and
- B. **Commonwealth** HomeBuilder Grant for new homes or substantial renovations:
  - **\$25 000** for contracts signed between 4 June 2020 and 31 December 2020; **or**
  - **\$15 000** for contracts signed between 1 January 2021 and 31 March 2021.

*(Funding for the Commonwealth HomeBuilder Grant is provided by the Australian Government with an arrangement for the Tasmanian Government to administer that Grant).*

### Important to know

#### How many grants may be payable?

Subject to the eligibility criteria for each of the grants set out on the following pages, only **one** Tasmanian HomeBuilder Grant and **one** Commonwealth HomeBuilder Grant are payable for each property, even if the property changes ownership.

#### Can I receive the Tasmanian HomeBuilder Grant and the First Home Owner Grant?

The Tasmanian HomeBuilder Grant is **not** available if the applicant has been paid or will be paid the First Home Owner Grant for the same transaction.

#### Can I receive the Commonwealth HomeBuilder Grant and the First Home Owner Grant?

Applicants **may** be eligible for the Commonwealth HomeBuilder Grant as well as the First Home Owner Grant for the same transaction.

# These dates are important



**You must also submit all documents relating to payment of the HomeBuilder Grant by no later than 30 June 2025. If you do not submit your documents by this date, you will no longer be able to claim payment.**

## Eligibility Criteria

About	Criteria	Commonwealth HomeBuilder	Tasmanian HomeBuilder
<b>The applicant/s.</b>	<p>All applicants must:</p> <ul style="list-style-type: none"> <li>be a natural person (not a company or trust);</li> <li>be at least 18 years of age at time of entering the eligible transaction;</li> <li>be an Australian citizen at the time of application (permanent residents are not eligible for the HomeBuilder Grants);</li> <li>not have previously received the HomeBuilder Grants either in Tasmania or any other Australian jurisdiction;</li> <li>meet the following income tests for the full financial year of either 2018-19 or 2019-20: <ul style="list-style-type: none"> <li>single applicants: taxable income of less than \$125 000; or</li> <li>joint applicants: taxable income of less than \$200 000.</li> </ul> </li> <li>own the land at the time a contract is entered into to build, buy or substantially renovate your home, or become the owner of the land on completion of the contract to build or buy your home.</li> </ul> <p>Joint applicants must be legally married to, or in a significant relationship (within the meaning of the <i>Relationships Act 2003</i>) with, each other.</p>	You must meet all the criteria to be eligible for this Grant.	You must meet all the criteria to be eligible for this Grant.
<b>The home.</b>	<p>The home must:</p> <ul style="list-style-type: none"> <li>be located in Tasmania;</li> <li>be fixed to your land;</li> <li>be able to be lawfully used as a place of residence (usually this means you need to have an occupancy permit); and</li> <li>be a suitable building for use as a place of residence.</li> </ul>	You must meet all the criteria to be eligible for this Grant.	You must meet all the criteria to be eligible for this Grant.

## Eligibility Criteria

About	Criteria	Commonwealth HomeBuilder	Tasmanian HomeBuilder
<b>The contract.</b>	<p>The following contract requirements apply:</p> <ul style="list-style-type: none"> <li>• you must enter into a contract to build, buy or renovate between 4 June 2020 and 31 March 2021 (inclusive)*;</li> <li>• the building work undertaken on your home must be undertaken by a person who currently holds a relevant licence (but not an owner builder) as required under the <a href="#">Occupational Licensing Act 2005</a>. The licence must have been held on:               <ul style="list-style-type: none"> <li>• 4 June 2020 for contracts entered into between 4 June and 28 November 2020; or</li> <li>• 29 November for contracts entered into on or after that date.</li> </ul> </li> <li>• the contract to buy, build or renovate your home cannot be with a related person. Related person is defined very broadly* and includes your spouse, grandchild, child, sibling, parent, grandparent and collateral relatives (cousins, nieces, nephews, aunts, uncles) as well as any company, trust or partnership in which you, or any of your relatives, are a shareholder, director, trustee, beneficiary or partner;</li> <li>• no applicant is able to perform work under the contract, whether they are paid or not;</li> <li>• contracts must be made at arm's length;</li> <li>• contract prices must be at market rates and cannot be artificially inflated or deflated; and</li> <li>• contracts cannot replace a previous transaction entered into before 4 June 2020 that is for the same home (or the same renovation) and is between substantially, or benefits substantially, the same parties.</li> </ul> <p>* Refer to the definitions of related person in <a href="#">section 3 of the Homebuilder Grants Act 2020</a>.</p>	You must meet all the criteria to be eligible for this Grant.	<p>You must meet all the criteria to be eligible for this Grant.</p> <p>The Tasmanian HomeBuilder Grant is <b>not</b> available for the substantial renovation of your existing home.</p> <p>However, the Tasmanian HomeBuilder Grant <b>is</b> available for the demolition and building of a new home under the new home limb rather than the substantial renovation limb.</p>

### **What if my builder cannot complete my contract? Am I able to enter into a contract with another builder?**

The HomeBuilder Grants Act provides that where a contract for the building of a home on land cannot be completed for any reason, any further contract for the completion of that same home qualifies as an eligible HomeBuilder Contract.

Accordingly, if construction under an otherwise eligible HomeBuilder contract is cancelled or terminated because, for example, the builder cannot complete the project due to insolvency or dispute, then the eligible HomeBuilder contract includes any further contract entered into by the grant applicant/recipient to complete those same building works. It is important to note that all other eligibility requirements for the grant as outlined in this guideline must still be met. If this situation applies to you, you should contact the State Revenue Office in writing outlining your situation, as such matters are reviewed on a case by case basis. You will need to provide a copy of the second contract for review.

# Eligibility Criteria

About	Criteria	Commonwealth HomeBuilder	Tasmanian HomeBuilder																		
<p><b>Transaction and market value limits.</b></p> <p>For a complete definition of transaction and market value, see section 9 of the <a href="#">HomeBuilder Grants Act 2020</a>.</p> <p>⌘ Consideration for any contracts includes any subsequent contracts and the cost of construction materials not included in the contract.</p>	<p>Transaction and market value limits apply as set out in the table below. Values are calculated as at the transaction date and are GST inclusive.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d3d3d3;">Transaction type</th> <th style="background-color: #d3d3d3;">Transaction value limits ⌘</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;"><b>A</b></td> <td style="text-align: center;"><b>A</b></td> </tr> <tr> <td>Contract to build (house and land package).</td> <td>Consideration for the full house and land contract must be \$750 000 or less.</td> </tr> <tr> <td style="text-align: center;"><b>B</b></td> <td style="text-align: center;"><b>B</b></td> </tr> <tr> <td>Contract to build on land you already own.</td> <td>Combined consideration for the building contract and the market value of the land must be \$750 000 or less.</td> </tr> <tr> <td style="text-align: center;"><b>C</b></td> <td style="text-align: center;"><b>C</b></td> </tr> <tr> <td>Contract to purchase a new home.</td> <td>Consideration for the contract must be \$750 000 or less.</td> </tr> <tr> <td style="text-align: center;"><b>D</b></td> <td style="text-align: center;"><b>D</b></td> </tr> <tr> <td>Substantial Renovation. See <i>additional eligibility criteria on the next pages</i>.</td> <td>Consideration for the contract must be greater than \$150 000 and no more than \$750 000.  Market value of the land (including the home) on the date the contract is signed is no more than \$1 500 000.</td> </tr> </tbody> </table> <p><b>What happens if there is a change in transaction value?</b></p> <p>If the value of your transaction changes from the amount you have declared on your application, and the new value causes you to breach the above limits, you must notify the State Revenue Office within 14 days of the date you become aware of the change. If you have already been paid the Grant/s and the transaction value exceeds the above limits, you will be required to pay back the Grant/s.</p>	Transaction type	Transaction value limits ⌘	<b>A</b>	<b>A</b>	Contract to build (house and land package).	Consideration for the full house and land contract must be \$750 000 or less.	<b>B</b>	<b>B</b>	Contract to build on land you already own.	Combined consideration for the building contract and the market value of the land must be \$750 000 or less.	<b>C</b>	<b>C</b>	Contract to purchase a new home.	Consideration for the contract must be \$750 000 or less.	<b>D</b>	<b>D</b>	Substantial Renovation. See <i>additional eligibility criteria on the next pages</i> .	Consideration for the contract must be greater than \$150 000 and no more than \$750 000.  Market value of the land (including the home) on the date the contract is signed is no more than \$1 500 000.	<p>You must meet the criteria relevant to your transaction type and transaction value limits at A, B, C or D, to be eligible for this Grant.</p>	<p>If you are building or purchasing your home, you must meet the criteria relevant to your transaction type and transaction value limits at A, B, or C.</p> <p style="text-align: center;"><b>Are you making substantial renovations to your home - shown at D in the 'transaction type' column?</b></p> <p>The Tasmanian HomeBuilder Grant is <b>not</b> available for the substantial renovation of your existing home.</p> <p>However, the Tasmanian HomeBuilder Grant <b>is</b> available for the demolition and building of a new home under the new home limb (ie transaction B) rather than the substantial renovation limb.</p>
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## Additional eligibility criteria for substantial renovations

About	Criteria	Commonwealth HomeBuilder	Tasmanian HomeBuilder
<p><b>Substantial renovations.</b></p>	<p>Substantial renovation can be either:</p> <ul style="list-style-type: none"> <li>• making a considerable change to your home; or</li> <li>• demolishing your home and building a new home on the land.</li> </ul> <p>Substantial renovations are taken to mean that the renovation will:</p> <ul style="list-style-type: none"> <li>• substantially alter the existing dwelling (although this need not involve removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases); and</li> <li>• improve the accessibility, safety or liveability of the home (or land by building a new home).</li> </ul> <p>Given these requirements, a substantial renovation does <b>not</b> generally include:</p> <ul style="list-style-type: none"> <li>• stand-alone granny flats, swimming pools, tennis courts, and structures not connected to the building such as outdoor spas, saunas, sheds or stand-alone garages; or</li> <li>• renovations that are primarily cosmetic in purpose such as landscaping, painting or recarpeting.</li> </ul>	<p>If you are applying for this Grant for substantial renovations to the home, you must meet these criteria to be eligible for this Grant.</p>	<p>The Tasmanian HomeBuilder Grant is <b>not</b> available for the substantial renovation of your existing home.</p> <p>However, the Tasmanian HomeBuilder Grant <b>is</b> available for the demolition and building of a new home under the new home limb rather than the substantial renovation limb.</p>

## Eligibility Criteria

About	Criteria	Commonwealth HomeBuilder	Tasmanian HomeBuilder
<p><b>TIMINGS for building a new home.</b></p>	<p>To qualify for the Grant/s, building your home must commence no later than 18 months after signing the building contract.</p> <p>Building is taken to have commenced when laying of foundations is complete. If no foundations are to be laid, then commencement is determined by the Commissioner in respect of the building. Contact the State Revenue Office if this applies to your home.</p> <p>The Commissioner does not have a discretion to extend the commencement deadline beyond six months after signing the building contract.</p>	<p>If you are building a new home, you must also meet these criteria to be eligible for the Grant.</p>	<p>You must meet the standard commencement criteria plus an additional requirement below.</p> <p>To qualify for the Tasmanian HomeBuilder Grant for the building of your home, the eligible transaction must also be completed within 18 months of building commencement.</p> <p><i>Building is taken to have been completed when the home is ready for occupation as a place of residence (i.e. generally at the time an occupancy certificate is issued).</i></p>
<p><b>TIMINGS for buying a new home.</b></p>	<p>Building of the home must have commenced on or after 4 June 2020. Building is taken to have commenced when laying of the foundations is complete. If no foundations are to be laid, then commencement is determined by the Commissioner in respect of the building. Contact the State Revenue Office if this applies to your home.</p>	<p>If you are buying a new home, you must also meet these criteria to be eligible for the Grant.</p>	<p>If you are buying a new home, you must also meet these criteria to be eligible for the Grant.</p> <p>To qualify for the Tasmanian HomeBuilder Grant for your new home, the eligible transaction must also be completed within 18 months of building commencement. The eligible transaction is taken to have been completed when you become entitled to possession of the home under the contract and (where relevant) the necessary steps to obtain registration of your title have been taken.</p>
<p><b>TIMINGS for substantial renovations</b></p>	<p>The renovation of your home must commence no later than 18 months after signing the building contract. Building is taken to have commenced when laying of foundations is complete. If no foundations are to be laid, then commencement is determined by the Commissioner in respect of the building. Contact the State Revenue Office if this applies to your home.</p> <p>The Commissioner does not have a discretion to extend the commencement deadline beyond six months after signing the building contract.</p>	<p>If you are making a substantial renovation, you must also meet these criteria to be eligible for the Grant.</p>	<p>The Tasmanian HomeBuilder Grant is <b>not</b> available for the substantial renovation of your existing home.</p> <p>However, the Tasmanian HomeBuilder Grant <b>is</b> available for the demolition and building of a new home under the new home limb rather than the substantial renovation limb.</p>

## Eligibility Criteria

About	Criteria	Commonwealth HomeBuilder	Tasmanian HomeBuilder
<p><b>RESIDENCY requirements for building a new home or buying a spec. home.</b></p>	<p>To qualify for the Grant/s, you (and any other applicant to your grant application) must:</p> <ul style="list-style-type: none"> <li>• retain ownership of the property and occupy it as your principal place of residence for a continuous period of at least six (6) months; and</li> <li>• commence the above period of occupation within 12 months of the date of building completion.</li> </ul> <p>This means that it is important for you to both initially, and during the period, connect with the Property as your principal place of residence. In addition, advertising the property for rent or sale either before or during the 6 months occupancy period can be viewed unfavourably.</p> <p><b>Meaning of principal place of residence</b>  <i>Principal place of residence has been the subject of case law and is taken to be the place at which you usually eat and sleep the majority of the time and in any case more than at any other place. Leaving personal property at a vacant residence does not meet these conditions.</i>  <i>Your principal place of residence is the home in which you intend to stay on a long term basis as your settled abode rather than as a temporary or transient residence.</i></p>	<p>If you are building a new home or buying a spec. home, these criteria must also be met to be eligible for the Grant.</p>	<p>If you are building a new home or buying a spec. home, these criteria must also be met to be eligible for the Grant.</p>
<p><b>RESIDENCY requirements for substantially renovating a home</b></p>	<p>In addition to the residency requirements for building a new home (shown in the above table), to receive the Grant/s for a substantial renovation the home must be the principal place of residence of all applicants at the time of entering into the contract.</p> <p><b>Meaning of principal place of residence</b>  <i>Principal place of residence has been the subject of case law and is taken to be the place at which you usually eat and sleep the majority of the time and in any case more than any other. Leaving personal property at a vacant residence does not meet these conditions.</i>  <i>Your principal place of residence is the home in which you intend to stay on a long term basis as your settled abode rather than as a temporary or transient residence.</i></p>	<p>If you are substantially renovating a home, these criteria must also be met to be eligible for the Grant.</p>	<p>The Tasmanian HomeBuilder Grant is <b>not</b> available for the substantial renovation of your existing home.</p> <p>The Tasmanian HomeBuilder Grant is <b>available</b> for the demolition and building of a new home under the new home limb rather than the substantial renovation limb.</p>

### What should you do if you cannot meet the above residency requirements?

You must notify the State Revenue Office and repay the Grant/s within 14 days of the date you become aware you cannot meet the residency requirements. Checks that residency requirements have been met are routinely made by the State Revenue Office. If you face genuine difficulties or complications in meeting the residency requirements you should discuss your situation with the State Revenue Office. Where there are good reasons to do so, the Commissioner of State Revenue has the discretion to:

- extend the 12 month period in which you must commence occupying your home; or
- reduce the six (6) month period for which you must occupy your home.

For more information, refer to [Guideline - HomeBuilder Grant - Commissioner's Discretions](#).

# Scenarios

## Income requirements

Mr and Mrs Young own a block of land with a market value of \$200 000. They sign a contract to build on the land with XYZ Homes Pty Ltd (a registered builder) on 10 July 2020. The value of the contract is \$300 000.

Mr and Mrs Young's combined taxable income shown on their tax returns is \$250 000 (2018-19) and \$275 000 (2019-20).

Conclusion: The couple is **not** eligible for either of the HomeBuilder Grants because their combined income is higher than \$200 000.

## Citizenship requirements

Julie and David are in a significant relationship. They decide to buy a house-and-land package, and sign a contract with a registered builder on 13 September 2020. The value of the package is \$500 000. Their combined taxable income is \$150 000.

On 13 September 2020, David is a French citizen (and a permanent resident of Australia) and Julie is an Australian citizen. Both Julie and David will be on the title to the property.

Conclusion: The couple is **not** eligible for either of the HomeBuilder Grants because David is not an Australian citizen.

## Building on land that you own

Kirsty owns a block of land that she bought 10 years ago for \$100 000. She recently received a Government Valuation stating the block is worth \$200 000. She has decided to build a house on the land and has entered into a contract with a registered builder on 4 October 2020.

The value of the contract is \$350 000. The combined value of the contract and the land is \$550 000.

Kirsty's taxable income is \$75 000 for 2018-19 and \$80,000 for 2019-20, she is over 18, and is an Australian citizen.

Kirsty received the First Home Owner Grant for her first home 15 years ago (for a different property).

Conclusion: Kirsty **is** eligible for both the Commonwealth and Tasmanian HomeBuilder Grants.

## Substantial renovation

Jack and Louise own their own home. They have decided to fully renovate their bathroom, kitchen and ensuite and completely change the layout, removing a wall between two rooms, adding a deck (which will be attached to the house), installing a double garage (which is not attached to the house) and new carpet throughout the entirety of the house. They sign the contract with a registered builder on 13 July 2020.

The values for each part of the build are:

- Bathroom - \$40 000
- Kitchen - \$45 000
- Ensuite - \$25 000
- Wall removal including associated work - \$15 000
- Deck - \$20 000
- Carpet through entirety of house - \$15 000
- Double garage - \$5 000

Conclusion: Jack and Louise meet all the other eligibility criteria for the Commonwealth HomeBuilder Grant and therefore **are** eligible for that Grant.

# Application and payment

## How to apply

Lodge your completed HomeBuilder Grant application (and all the requested documentary evidence shown in the application form) with the State Revenue Office (SRO).

There will be unavoidable delays to processing if all the required documents are not included at the time you lodge your application.

## Deadline for lodgement

The SRO must receive your HomeBuilder Grant application **no later than 14 April 2021**.

## When will I know if my application is successful?

The SRO will write to applicants advising whether their application has been approved or declined. We aim to finalise all applications with 28 days of all supporting documents and information being received, including those related to investigations conducted by the SRO. At times, applications may take longer where higher than expected volumes of applications are received.

## When will payment be made?

### A. Building a new home and being financed through a recognised financial institution.

The Commissioner of State Revenue has the discretion to pay the HomeBuilder Grant prior to the eligible transaction being completed.

For building contracts and the purchase of a new home, funds may be paid directly to your mortgage account in time for the first drawdown of your loan, or for settlement, as applicable.

For this to happen you will need to provide a letter from your financial institution confirming the approval of finance, the scheduled date for settlement or drawdown, the bank account details for your mortgage account, and all required supporting evidence. The letter and evidentiary material must be provided in sufficient time to allow processing (4 business days is the minimum suggested time). Where all information is not received in time to allow processing, the SRO cannot ensure payment will occur in time for the first drawdown or settlement.

Specific details of evidentiary requirements will be provided in your conditional approval letter. Depending on the type of transaction this may include a copy of the builder's invoice and evidence of satisfaction with the works invoiced, or a copy of the draft transfer document.

### B. All other transactions.

The payment of the HomeBuilder Grant is made:

- on issue of an occupancy certificate if you are building a home (including the demolition and rebuilding of your existing home for the Commonwealth HomeBuilder Grant); or
- at completion and settlement if you are buying a new home; or
- once proof of payment of at least \$150 000, having been paid under the contract, is received by the SRO for a substantial renovation.

## How will payment be made?

The SRO will make the payment:

- as instructed by your financial institution; or
- according to the instructions you provide.

*Application and payment information continues on the next page...*

### **What can I do if my application is not approved?**

You may lodge an objection if your grant application is declined and you do not agree with the Commissioner's decision. Objections must be lodged within 60 days of the date on the letter advising you of the decision. Before lodging an objection, please refer to the [Objections, Reviews and Appeals Guideline](#) available at [sro.tas.gov.au](http://sro.tas.gov.au).

### **What should I do if I do not think I should have received the Grant/s?**

If you think that you should not have received a HomeBuilder Grant, you must contact the SRO to discuss the situation and repay the funds you received. Depending on your circumstances, a payment arrangement may be available to repay the funds.

## **Land Tax in Tasmania**

### **About land tax**

Land tax is a state tax calculated on a property's usage and ownership as at 1 July each year. Land tax does **not** normally apply to a property classified as an owner's Principal Residence Land (meaning where the owner ordinarily lives, eats and sleeps).

Land tax **does** apply to property that is not the owner's Principal Residence Land, rental properties, vacant land and commercial land.

### **What bearing would land tax have on my property and the HomeBuilder Grant?**

If your property is already classified as Principal Residence Land (or you have applied for it to be classified as such), should you move out of the property (and you have met the residency requirements set out on page 7 of this guideline), the property would no longer be your principal residence land. Therefore, it may then become liable for land tax.

If you do move out of the property, you would need to complete the [Change in land use application](#) (available at [www.sro.tas.gov.au/landtax](http://www.sro.tas.gov.au/landtax)).

Alternatively, to apply for the Principal Residence Land classification, please complete the [Principal Residence Land application](#) (available at [www.tro.tas.gov.au](http://www.tro.tas.gov.au)).

### ***Land tax rebate for vacant land that is built on during the same financial year***

Where a principal place of residence is built on vacant land owned as at 1 July of a financial year, a rebate up to the amount of the land tax paid can be claimed where the owner has not yet claimed principal residence on another property within the same financial year. To apply for the rebate, please use the [Principal Residence Land application](#) (available at [www.tro.tas.gov.au](http://www.tro.tas.gov.au)).

# State Revenue Office Audit Program

The State Revenue Office audits all HomeBuilder Grant applications for compliance with the eligibility and residency criteria. Should the SRO contact you during an audit, it is a condition of receiving the grant that you must provide all the information requested.

The SRO conducts regular audits of land tax accounts to ensure that properties are classified correctly. It is important that you advise the SRO if you cease to use your property as your principal place of residence within 30 days.

You may be required to repay the HomeBuilder Grant, the First Home Owner Grant (if applicable) and pay any tax together with any penalties imposed if:

- you do not provide all the information requested by the SRO during an investigation;
- you provide false or misleading information to the SRO; or
- the SRO finds you should not have received the grant or a Principal Residence Land classification.

## More information and assistance

Email: [fhogs@treasury.tas.gov.au](mailto:fhogs@treasury.tas.gov.au)

Telephone: (03) 6166 4400 or 1800 001 388  
(weekdays, 9:00am – 5:00pm)

Website: [www.sro.tas.gov.au](http://www.sro.tas.gov.au)

Mail: The Commissioner of State Revenue  
GPO Box 1374  
HOBART TAS 7001