

## Revenue Circular FHOG004.1

### *First Home Owner Grant Act 2000*

### Eligibility for a further grant

#### CIRCULAR HISTORY

Circular number	Issued date	Dates of effect		Status
		From	To	
FHOG004	15 December 2010	1 January 2011	31 August 2013	Superseded
FHOG004.1	7 November 2013	1 September 2013	-	

#### PREAMBLE

1. The purpose of the First Home Owner Grant is to encourage home ownership by providing assistance to eligible persons for the purchase or construction of their first home. For full details of the First Home Owner Grant (FHOG) Scheme, see the FHOG Lodgment Guide and Application Form on the ACT Revenue Office website at <http://www.revenue.act.gov.au>.
2. One of the conditions of the FHOG is that an applicant, or an applicant's partner, must not have received an earlier grant. However an applicant may be eligible if the FHOG was paid but later paid back, either under the conditions on which the grant was made, or together with any penalties and/or interest that may have been imposed. Eligibility for a further grant also depends on the commencement date of the earlier transaction for which the grant was repaid.
3. This circular addresses the requirements in the *First Home Owner Grant Act 2000* (FHOG Act) where applicants who have received a FHOG and paid it back may be eligible to receive a further grant on the purchase of a different property.

#### CIRCULAR

##### When is an applicant eligible to receive a further grant?

4. The conditions on which an applicant may receive a further FHOG are different depending on the commencement date of the eligible transaction for which an earlier grant has been paid back.

##### Grant repaid on an eligible transaction with a commencement date prior to 1 January 2011

5. For an eligible transaction with a commencement date prior to 1 January 2011 where a FHOG has been repaid, an applicant will only be considered for a further grant where the earlier grant is paid back under the conditions on which the grant was made. This is the case regardless of the date the earlier grant was repaid.
6. An example of one of the conditions of an applicant receiving the FHOG is the residency requirement. An applicant must live in the property for a continuous period of 1 year, commencing within 1 year after completion of the eligible transaction. If an applicant does not meet the residency requirement and repays the grant voluntarily, the applicant may be eligible to receive a further grant, provided they are an eligible person purchasing an eligible property and meet all criteria associated with the grant.

7. If the FHOG is not paid back under the conditions on which the grant was made, the applicant is not eligible to receive a further grant. An example is where, on investigation, an applicant was found not to have met the conditions of the grant because they did not reside in the property for a continuous period of 1 year after completing the eligible transaction, and they did not notify the Commissioner for ACT Revenue and repay the grant within 14 days as required under section 20(2) of the FHOG Act.

**Grant repaid on an eligible transaction with a commencement date 1 January 2011 or later**

8. For an eligible transaction with a commencement date on or after 1 January 2011, where an applicant repays the grant on the conditions under which the grant is made, or repays the grant together with any required penalties and/or interest, the applicant may be eligible to receive a further grant. A further grant will be paid if the applicant is an eligible person purchasing an eligible property who meets all criteria associated with the grant.

**Applicants ineligible for a further grant**

9. An applicant is ineligible for a further grant if the applicant has been convicted of an offence against the FHOG Act or a First Home Owner Grant Act in another jurisdiction.

SIGNED

Kim Salisbury  
Commissioner for ACT Revenue  
7 November 2013

**Contact the ACT Revenue Office**

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