

Housing Construction Grant Application

The Housing Construction Grant (HCG) is a grant of up to \$8500 which is available to *new home* buyers and *owner builders*. If you are eligible for a First Home Owner Grant for the purchase or construction of a *new home*, you may also be eligible for the HCG.

The HCG applies to building contracts and contracts for the purchase of a *new home* entered into between 15 October 2012 and 31 December 2013 (inclusive) or, in the case of *owner builders*, where construction of the *new home* commences between 15 October 2012 and 31 December 2013 (inclusive).

For eligible transactions, the HCG is \$8500 in relation to *new homes* where the **market value** does not exceed \$400 000. The HCG phases out for *new homes* with a **market value** between \$400 000 and \$450 000 at a rate of \$17 for every \$100 in excess of \$400 000.

The HCG ceases on 1 January 2014.

PLEASE NOTE: Only one HCG is payable in relation to a particular new home.

If you are applying as the owner of land in a retirement village or you are applying in relation to a residential park, please complete a Housing Construction Grant Ex Gratia Application.

SECTION 1: Applicant(s) Details

Number of Applicants

If more than two applicants (including trustees or companies) please complete and attach a 'HCG Annexure for more than two applicants' with this application.

Application by natural person(s) or on behalf of a trust

Applicant 1

Applicant 2

Title

Mr | Mrs | Ms | Miss | Dr

Mr | Mrs | Ms | Miss | Dr

If the application is being made on behalf of a trust, please apply in the name of the trustee(s).

First name

Middle name(s)

Surname

Name of trust(s) (if applicable)

Application by company(ies)

Company name

ACN

ABN

Company name

ACN

ABN

Are you an owner builder or have you entered into a comprehensive building contract?

YES - answer next question

NO - go to Section 2

Have you entered into, or do you intend to enter into, a contract before 1 January 2014 to on sell the new home?

YES - answer next question

NO - go to Section 2

Does your contract for sale contain a clause that provides that you are entitled to apply for and receive the HCG rather than the purchaser?

YES - go to Section 2

NO - You are not able to claim the HCG

OFFICE USE ONLY

HCG UIN

FHOG UIN

Date Lodged

 / /

All evidence sighted

Date Paid

 / /

Accepted Property Value

\$

Officer Signature

Date

 / /

SECTION 2: Contact Details

refer to terms used on page 5

Title	Mr Mrs Ms Miss Dr								
Contact name	<input type="text"/>								
Position held* e.g. director, company secretary, trustee	<input type="text"/>								
*Only required if contact person represents a company or trust									
Postal Address	<input type="text"/>								
Suburb	<input type="text"/>	State	<input type="text"/>	Post Code	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Contact Telephone Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Email Address	<input type="text"/>								

SECTION 3: Eligibility Criteria

The **market value** of the property must be less than \$450 000.

PLEASE ADVISE:

Does the transaction relate to the purchase or construction of a home on a **genuine farm**?

YES

NO

Are any of the applicant(s) a close associate of the vendor(s) or the builder?

Please note: If you have entered into a contract on or after 15 October 2012 that replaces a contract made prior to 15 October 2012 for either (i) the purchase of the same home or (ii) to build the same or a substantially similar home, you may not be eligible to receive a HCG.

If your eligible transaction relates to the purchase or construction of a new home on a **genuine farm**, the HCG is determined on the value of the home and curtilage only.

SECTION 4: Property Details

Address of Property

Lot No	<input type="text"/>	Unit No	<input type="text"/>	Street No	<input type="text"/>
Street name	<input type="text"/>				
Suburb/Town	<input type="text"/>	State	<input type="text"/> S <input type="text"/> A	Postcode	<input type="text"/> 5 <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Title details

Lot No.	<input type="text"/>	Plan No.	<input type="text"/>	Plan Type*	<input type="text"/>	Volume	<input type="text"/>	Folio	<input type="text"/>
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* **CP** for Community Plan or **PS** for Plan of Subdivision.

If you have entered into a contract to **build a new home** complete

Part A

If you have entered into a contract to **buy a new home** (not being a contract to buy a new home off-the-plan) complete

Part B

If you are an **owner builder**, **builder** or **developer** who has constructed a new home complete

Part C

If you have entered into a contract to buy a new home **off-the-plan** complete

Part D

PART A Contract to build a new home

To be eligible for a HCG you must meet the following eligibility criteria:

You have entered into a contract to build a *new home* **between 15 October 2012 and 31 December 2013** (inclusive). Contract date

D	D	M	M	2	0	Y	Y
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EVIDENCE REQUIRED: Original or copy of the building contract, first progress invoice and a copy of your land purchase contract or council rates notice.

The contract specifies a construction completion date for building work **within 18 months** of the construction commencing, or the construction was completed **within 18 months** of commencing. Construction completion date

D	D	M	M	2	0	Y	Y
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NOTE: The construction completion date is the construction completion date stated in the contract. If not stated in the contract, you cannot apply unless the building is ready for occupation as a place of residence within 18 months of laying the foundations.

Construction Price (A) \$

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Land Value (B) \$

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at date of contract

Total (A + B) \$

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PART B Contract to buy a new home

To be eligible for a HCG you must meet the following eligibility criteria:

You have entered into a contract to buy a *new home* **between 15 October 2012 and 31 December 2013** (inclusive). Contract date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

EVIDENCE REQUIRED: Original or a copy of contract must be provided.

The contract is for the **first sale** of the home. Settlement Date

D	D	M	M	2	0	Y	Y
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The home has not previously been occupied.

EVIDENCE REQUIRED: Please provide a written statement from the vendor confirming that the property meets the above requirements. If lodging your application with RevenueSA, please also complete and attach a Confirmation of Settlement Form.

Purchase Price \$

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PART C Owner builder, builder or developer

To be eligible for a HCG you must meet the following eligibility criteria:

You commenced building a *new home* as an owner builder **between 15 October 2012 and 31 December 2013** (inclusive). Commencement of construction date*

D	D	M	M	2	0	Y	Y
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* laying of foundations

The construction was completed **within 18 months** of the construction commencing. Construction completion date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

NOTE: The construction completion date is the actual date the building was ready for occupation as a place of residence. You should not apply until the building is ready for occupation as a place of residence.

EVIDENCE REQUIRED: Please provide copies of any contracts signed, documentary evidence (e.g. receipts, invoices) of building costs incurred, a copy of your land purchase contract or council rates notice, and a Statutory Declaration that states that the home is complete and ready to be occupied as a place of residence, including the date this occurred.

Market Value \$

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of the property as at the time when the building is complete and ready for occupation as a place of residence.

PART D Contract for an off-the-plan purchase of a new home

To be eligible for a HCG you must meet the following eligibility criteria:

You have entered into a contract to buy a *new home* off-the-plan **between 15 October 2012 and 31 December 2013** (inclusive). Contract date

D	D	M	M	2	0	Y	Y
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EVIDENCE REQUIRED: Original or a copy of contract must be provided.

The contract specifies a construction completion date for building work **on or before 30 June 2015** or construction been completed **on or before 30 June 2015**. Construction completion date

D	D	M	M	2	0	Y	Y
---	---	---	---	---	---	---	---

NOTE: The completion date is the completion date stated in the contract. If not stated in the contract, the eligible transaction is required to be completed on or before 30 June 2015.

EVIDENCE REQUIRED: Please provide a written statement from the developer confirming that the home has been completed and is ready to be occupied, including the date this occurred. If lodging your application with RevenueSA, please also complete and attach a Confirmation of Settlement Form.

Purchase Price \$

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SECTION 5: Payment Details

Name of financial institution and branch

Account name (e.g. John & Jane Citizen)

BSB Number (must have 6 numbers)

DO NOT include dashes or spaces

Account number (maximum of 9 numbers)

DO NOT include dashes or spaces

SECTION 6: Applicant(s) Declaration

- I have completed this application form and I declare that all copies of documents attached in support of this application are a true copy of the original document.
- I declare that the information provided in this application is to my knowledge true and correct.
- I declare that the transaction to which my application relates does not exceed the \$450 000 threshold.
- If an owner builder, I declare that the home is complete and ready for occupation as a place of residence.
- I declare that the contract referred to in this application is not replacing a contract made prior to 15 October 2012.
- I understand that I must have proof that the above information is correct and must provide evidence of such proof where requested.
- I acknowledge that I may be prosecuted for dishonestly making a false or misleading statement on or in connection with this application. Maximum penalty: \$20 000 or two years imprisonment.
- I understand that the *approved agent* is not authorised by RevenueSA to offer any advice or assistance on the eligibility of the HCG, or on the completion of this application.
- I authorise the *approved agent* to hold the HCG until completion of the *eligible transaction* and to repay the HCG to the *Commissioner* if the transaction is not completed within 28 days of the date specified.

Applicant 1/Company Representative

Name

Signature

Applicant 2/Company Representative

Name

Signature

Lodgement of your Application

- For payment to be available at settlement, lodge with the *Approved Agent* who is processing your mortgage.
- For payment to be available after the first progress payment invoice has been issued, lodge with the *Approved Agent* who is processing your mortgage or with RevenueSA.
- For payment after completion of the eligible transaction, lodge with RevenueSA.

NOTE: Read more about approved agents at www.revenuesa.sa.gov.au or phone (08) 8226 3750.

If lodging with RevenueSA please post to: GPO Box 1353, ADELAIDE SA 5001

When will the HCG be paid?

The date the grant is paid depends on whether you are building or buying, and if you are applying through an *Approved Agent* or through RevenueSA. The following table details the various scenarios.

Type of transaction	Applying through	Payment of grant
Purchase of a <i>new home</i> or an <i>off-the-plan home</i>	<i>Approved Agent</i>	At date of settlement.
	RevenueSA	Within five days after approval of the application and when proof of lodgement for registration with the Lands Titles Office is provided (please complete a Confirmation of Settlement form).
<i>Contract to build</i>	<i>Approved Agent</i>	On date of first progress payment by <i>Approved Agent</i> .
	RevenueSA	Within five days of lodging the first progress payment invoice with, and approval of the application by, RevenueSA.
<i>Owner builder</i>	<i>Approved Agent</i>	When application with appropriate supporting evidence is provided to the <i>Approved Agent</i> .
	RevenueSA	Within five days of RevenueSA approving the application lodged with appropriate supporting evidence.

Approved agent

An organisation approved by RevenueSA that is authorised to process applications for the HCG.

Close associate

Two persons are considered close associates if:

- one is a relative (spouse/domestic partner; parent or remoter lineal ancestor; son, daughter or remoter ancestor; or brother or sister) of the other;
- they are related bodies corporate (within the meaning of the *Corporations Act 2001* (Cwth));
- one is a body corporate and the other is a director, manager or officer of the body corporate;
- one is a body corporate (other than a public company whose shares are quoted on a financial market) and the other is a shareholder in the body corporate;
- one has a right to participate (otherwise as a shareholder in a body corporate) in income or profits derived from a business conducted by the other;
- they are in partnership; or
- one is a beneficiary under a trust or an object of a discretionary trust of which the other is a trustee.

Commissioner

Commissioner of State Taxation, RevenueSA

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.

Eligible Transaction

Contract for the purchase of a new home, a contract to build a home, or the commencement of construction by an owner builder between 15 October 2012 and 31 December 2013 (inclusive).

Genuine farm

The land is to be used for primary production by the person seeking the HCG; and the land is, by itself, or in conjunction with other land owned by that person, capable of supporting economically viable primary production operations.

The relevant component of the genuine farm for the purposes of determining the value for the HCG is the *new home* and its curtilage or the part of the land that is to constitute the site and curtilage of the home that is to be built.

Home

A building, affixed to land, that may be lawfully used as a place of residence and is, in the *Commissioner's* opinion, suitable for use as a place of residence.

Market value

In the case of a contract for the purchase of a new home:

- the consideration for the purchase of the home: or
- where that consideration is less than the market value, then the market value of the property at the time that the contract is made.

In the case of a comprehensive home building contract:

- the sum of the consideration for the building contract and the market value of the property on which the home is to be built, as at the time when the building contract is made; or

- where the consideration for the building contract is less than the actual costs, the sum of the actual costs to build the home and the market value of the property on which the home is to be built as at the time when the building contract is made.

In the case of an owner builder:

- the market value of the property on which the home is situated at the time the home is completed and ready for occupation as a place of residence.

Please note:

- For the purposes of determining the market value of a home on a genuine farm, the relevant component of the farm will be taken to constitute the property on which the *new home* is situated or to be built.
- Where a comprehensive home building contract includes specific value for items that are not necessary for occupation of a place of residence, RevenueSA may deduct these components from the consideration payable for the building work when determining the market value of the property. Some items that are considered not necessary for occupation as a place of residence include driveways and paving, landscaping, air conditioners and built in robes. See [Information Circular 64](#) for more details.

New home

A home that has not been previously occupied or sold as a place of residence, including a *substantially renovated home*.

Off-the-plan

A contract for the purchase of a *home* on a proposed lot in an unregistered plan of a subdivision of land.

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*.

Relevant Interest

A person with a *relevant interest* may be described as someone who will have a legal entitlement to occupy the *home* being bought or constructed. Usually this will be the person(s) registered as proprietor on the Title. This commonly is an estate in fee simple. Other forms of interest are defined in the *First Home and Housing Construction Grants Act 2000*. Each person acquiring a *relevant interest* must be an applicant on this form.

Substantially renovated home

A *home* is a substantially renovated home if:

- (a) the sale of the *home* is, under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwth), a taxable supply as a sale of new residential premises within the meaning of Section 40-75(1)(b) (Meaning of new residential premises); and
- (b) the *home*, as renovated, has not been previously occupied or sold as a place of residence.