

Owner-builder cost summary and lodgement guide

Guide to completing the owner-builder cost summary annexure

Keep this guide for future reference. It contains important information about owner-builders and the Queensland first home owner grant. The general information in this guide does not cover every aspect of the *First Home Owner Grant and Other Home Owner Grants Act 2000* (the Act).

Meanings of terms used in this document are on pages 1–2.

When you need to complete the owner-builder cost summary annexure

If you are building a new home as an owner-builder, on or after 1 July 2000, and are applying for the Queensland first home owner grant, you must complete the owner-builder cost summary annexure showing the total costs incurred for the construction of your home. The costs included in the annexure must reflect the consideration for all work performed from commencement to completion of the eligible transaction.

Where to lodge your documents

Applications and supporting documents must be lodged within 12 months of completion of the eligible transaction.

There are 3 ways you can lodge your completed application and supporting documents.

1. Have your financial institution (approved agent) that is providing your finance lodge your application for you.
A list of approved agents can be found at qro.qld.gov.au. If you need the grant for settlement or want to receive it as soon as possible, you need to lodge your application with an approved agent.
2. Lodge online, using Queensland Revenue Office's (QRO) FHOG Online Application Portal at www.firsthome.gov.au/apply/qld.
3. Post or email the completed application form and supporting documents to QRO.
 - FHOGadmin@treasury.qld.gov.au
 - GPO Box 953, Brisbane Qld 4001.

Note: Applications cannot be lodged with QRO until completion of the eligible transaction.

How to complete this form

All applicants must complete this form.

- If you are completing this form electronically, save this form to your device to add a digital signature.
- If you have printed this form to complete, use blue or black ink only. If you have made any mistakes, do not use correction fluid or white out; simply cross out the mistake. All applicants must initial every correction.
- If you are applying via an approved agent, take this completed form and application to the agent. They will confirm your eligibility and manage your application.
- This form has four sections—applicant details, property details, building cost summary and a declaration.
- When completing this form, print or type all responses in the boxed spaces. If there is insufficient space, attach additional forms or pages.

Meaning of terms

Applicant	A person applying for a grant who, on completion of the purchase of a new home or construction of a home, will own or hold a relevant interest in the land on which the home is built
Approved agent	An organisation approved by QRO that is authorised to process applications A list of approved agents can be found at qro.qld.gov.au
Commencement of the eligible transaction	<ul style="list-style-type: none"> • For contracts to purchase or contracts to build a new home, the date of the contract • For building a home as an owner-builder, the date the laying of the foundations commenced
Commissioner	The Commissioner of State Revenue, Queensland

Completion of the eligible transaction	The date the applicant is entitled to possession of the new home under the contract to purchase and the applicant is registered on the title; or when the building is ready for occupation as a place of residence
Consideration	The purchase price or cost of construction of the new home
Eligible transaction	<p>A contract to purchase a new home, contract to build a home or the building of a home as an owner-builder on or after 1 July 2000</p> <p>A contract to purchase a new home (including a home purchased off the plan) is not eligible if the sum of the following is \$750,000 or more:</p> <ul style="list-style-type: none"> • the unencumbered value of the new home and • the unencumbered value of the relevant interest in the land on which the new home is built or to be built, at the date when the contract was entered into <p>A contract to build a new home is not eligible if the sum of the following is \$750,000 or more:</p> <ul style="list-style-type: none"> • the consideration paid for the contract to build a home and • the unencumbered value of the land at the date when the contract was entered into <p>An owner-builder is not eligible if the sum of the following is \$750,000 or more:</p> <ul style="list-style-type: none"> • the consideration paid to build the home (excluding the builder's own labour) and • the unencumbered value of the land upon which the home is to be built, at the date when laying the foundations commenced
Home	A building, affixed to land, that may be lawfully used as a place of residence and is suitable for use as a place of residence
New home	A home that has not previously been occupied as a place of residence or sold as a place of residence; may include the purchase of a substantially renovated home
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
Place of residence	<p>Land in Australia on which there is a home that is lawfully occupied or suitable for occupation</p> <p>Includes houses, townhouses, units, duplexes, converted buildings, kit homes and fixed moveable dwellings</p>
Principal place of residence	<p>The home you primarily reside in</p> <p>This home must be occupied by all applicants for a continuous period of at least 6 months commencing within 12 months of completion of the eligible transaction</p>
Property	<p>Under the Act, property means:</p> <ul style="list-style-type: none"> • a home • land • a relevant interest in land
QRO	Queensland Revenue Office
Relevant interest	<p>An interest held by an individual in a property that grants them legal entitlement to, and a right to occupy, the home</p> <p>Generally, the interest holder is the registered owner of the property</p>
Title search	<p>A search on the land upon which the home is built that shows the names of the registered owners of that land</p> <p>A title search can be obtained from your conveyancer or Titles Queensland (www.titlesqld.com.au/title-searches)</p>

Owner-builder cost summary

Complete this form for eligible transactions to build a new home as an owner-builder on or after 1 July 2000.

Before you begin, read the 'Guide to completing the owner-builder cost summary annexure' to ensure you understand the terms used and the requirements of the grant.

Section 1 Applicant details

If there are more than two applicants, complete and attach an additional form.

Each applicant must sign the declaration in section 4.

	Applicant 1	Applicant 2
Title	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Dr <input type="checkbox"/> N/A	<input type="checkbox"/> Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Dr <input type="checkbox"/> N/A
First name	<input type="text"/>	<input type="text"/>
Family names	<input type="text"/>	<input type="text"/>
Date of birth	<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Section 2 Property details

In this section, you need to provide the street address and details of the new home. The application may take longer to process if incorrect information is supplied.

You can find the lot number in the property section of your contract, on the title search or by using the Queensland Geocoder.

Lot no. (Only use the lot number if a street number is not allocated.)	Unit/Street no.
Street name	
Suburb/town	
State	Postcode

Section 3 Building cost summary

You need to provide the total costs for the construction of your home from the date the laying of foundations started to the date the home was completed and ready for occupation. Using the table below, provide the details for all stages of building works, including a short description of the work, the cost incurred and the receipt or invoice number showing evidence of payment. If there is insufficient space, attach additional forms or pages.

You must provide receipts equal to or greater than the grant amount payable. The Commissioner may request you to produce all receipts evidencing the total costs incurred.

Stages of work

Site	The cost of excavation and site preparation work, including site surveys or testing, clearing, levelling, retaining walls, first stage plumbing and electrical, labour to perform the work and relevant certification costs
Foundation	The cost of preparation and laying of foundations, including the materials, vapor barrier, structural reinforcements, footings, piers, columns, foundation walls, supporting beams, slab, labour to perform the work and relevant certification costs

- Structure** The cost of preparing and installing structural components, including the materials, frame, walls, roof trusses, windows, door frames, external doors, guttering, brickwork, stairs, handrails, balustrades, waterproofing, plumbing, electrical, labour to perform the work and relevant certification costs
- Fit-out** The cost of preparing and installing internal fit-out or cosmetic components, including internal doors, kitchen, bathroom, shelving, cabinetry, skirting boards, cornice, benchtops, appliances, fixtures, flooring (including tiling), painting, labour to perform the work and relevant certification costs
- External** The cost of external works contained within a building contract, including landscaping, fencing, a swimming pool and any other detached structures, such as a shed, garage or detached granny flat, labour to perform the work and relevant certification costs
- Other** Air conditioning or any other building work not specified above

Stage of work	Description of work	Cost	Receipt or invoice number showing evidence of payment	Receipt provided
e.g. Site work	Clearing of land	\$2,000	Receipt no. 45836	Yes

Stage of work	Description of work	Cost	Receipt or invoice number showing evidence of payment	Receipt provided

Stage of work	Description of work	Cost	Receipt or invoice number showing evidence of payment	Receipt provided
Total costs incurred		\$		

Section 4 Declaration

All applicants must agree to and sign the declaration to confirm they have read and understood all the details completed in this form.

The Commissioner consents to receiving this form electronically, including the use of electronic signatures. By selecting the declaration checkbox and signing the Owner-builder cost summary, manually or electronically, you agree that you have understood the declaration and that all information in this form is true and correct.

- I declare that the information in this form is true and correct.
- I declare construction of my new home commenced on or after 1 July 2000.
- I understand that the purpose of this form is to declare to the Commissioner the consideration for building a new home as an owner-builder and that the information in this form will be used to consider eligibility for a grant under the Act.
- I declare that I will notify the Commissioner and repay the grant within 28 days if, upon completion of the eligible transaction, the value of my home is greater than or equal to \$750,000.
- I understand that if I do not comply with the obligations of the grant, I may not be entitled to receive or retain the grant.
- I have read and understood the 'Guide to completing the owner-builder cost summary annexure' and will keep it for future reference.
- I authorise QRO to access and exchange information about me to verify my eligibility for the grant with the approved agent (where applicable); other state, territory and Australian Government agencies; and commercial organisations as permitted by law.
- I confirm that I am authorised to provide the personal details presented and I consent to my information being checked with the document issuer or official record holder via third party systems for the purpose of confirming my identity.
- I authorise QRO to disclose confidential information in connection with the administration or enforcement of the First Home Owner Grant and Other Home Owners Grant Act or a corresponding law.
- I acknowledge that to make a false or misleading statement on, or in connection with, the supporting documentation relating to my application for the grant may result in penalties and/or prosecution.

I declare that I have read and understood the above information and that the information provided is true and correct.

	Applicant 1	Applicant 2																
Signature	<input type="text"/>	<input type="text"/>																
Name	<input type="text"/>	<input type="text"/>																
Date	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y	<table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td> </tr> </table>	D	D	M	M	Y	Y	Y	Y
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Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised by the *First Home Owner Grant and Other Home Owner Grants Act 2000*. Your personal information will not be disclosed without your consent, except in circumstances outlined in the Act or as otherwise authorised by law.

Queensland Revenue Office
GPO Box 953
Brisbane Qld 4001
Ph: 1300 300 734

Visit qro.qld.gov.au for information relating to state taxes.