NORTHERN TERRITORY OF AUSTRALIA

FIRST HOME OWNER GRANT ACT 2000

As in force at 1 July 2026

Table of provisions

Part 1 Preliminary

1 Short title 1
2 Commencement 1
3 Definitions 1
4 Homes 3
4A New homes 3
5 Ownership of land and homes 4
6 Spouses 6

Part 2 First home owner grant

Division 1 Entitlement to grant

7 Entitlement to grant 6

Division 2 Eligibility criteria (applicants)

8 Criterion 1 – Applicant to be a natural person and at least 18 years of age 7
9 Criterion 2 – Applicant to be Australian citizen or permanent resident 7
10 Criterion 3 – Applicant (or applicant's spouse or de facto partner) must not have received an earlier grant or discount 7
11 Criterion 4 – Applicant (or applicant's spouse or de facto partner) must not have had relevant interest in residential property 8
12 Criterion 5 – Residence requirements 9
12A Ineligibility – threshold amount exceeded 10

Division 3 Eligible transactions

13 Eligible transaction 11
13AA Transactions that are not eligible transactions 14

Division 4 Application for grant

14 Application for grant 16
15 All interested persons to join in application 16
16 Application on behalf of person under legal disability 17

Division 5 Decision on application

17 Commissioner to decide applications 17
18 Amount of grant 17
19 Payment of grant 19
20 Conditions generally 19
21 Death of applicant 20
22 Power to correct decision 20
23 Notification of decision 20

Part 3 Administration

Division 1 Administration generally

29 Administration 21
30 Delegation 21
30A Granting of approvals and exemptions 22

Division 3 Incorrect applications and amounts incorrectly paid

41 Power to recover amount paid in error etc. 22

Part 4 Miscellaneous

42 Misleading statements and documents 25
43A Time for bringing prosecutions 25
44 Legal immunity 26
45 Continuing offences 26
45A Valuation of property 26
46 Service of documents 27
47 Appearances by Commissioner 27
48 Evidence 28
49 Standing appropriation 28
50 Regulations 28

Part 5 Transitional matters

Division 1 First Home Owner Grant Amendment Act 2007

51 Objections and appeals 29

Division 2 Revenue Law Reform (Budget Initiatives) Act 2008

52 Transitional provision (rates of interest on pre-existing liabilities) 29

Division 3 Revenue Legislation Amendment Act 2009

53 Application of limit on eligibility of transactions before commencement of *Revenue Legislation Amendment Act 2009* 29

Division 4 Revenue and Other Legislation Amendment Act 2012

54 Application of section 18 after 4 December 2012 30

Division 5 Treasury Legislation Amendment Act 2014

55 Application of sections 13AA and 18 on and after 13 May 2014.... 31

Division 6 First Home Owner Grant Amendment Act 2024

56 Application of amendments to section 13 – replacement contracts made on or after 1 October 2024 32

ENDNOTES

NORTHERN TERRITORY OF AUSTRALIA

As in force at 1 July 2026

FIRST HOME OWNER GRANT ACT 2000

An Act to encourage and assist home ownership, and to offset the effect of the GST on the acquisition of a first home, by establishing a scheme for the payment of grants to first home owners

Part 1 Preliminary

1 Short title

This Act may be cited as the *First Home Owner Grant Act 2000*.

2 Commencement

This Act comes into operation on 1 July 2000.

3 Definitions

In this Act:

Agency employee means an employee within the meaning of the *Public Sector Employment and Management Act 1993* of the Agency administering this Act and includes the Chief Executive Officer within the meaning of that Act of that Agency.

Australian citizen, see section 4 of the *Australian Citizenship Act 2007* (Cth).

building includes part of a building.

commencement date, in relation to an eligible transaction, has the meaning in section 13(5).

Commissioner means the Commissioner of Territory Revenue or a person acting in that position.

completion, in relation to an eligible transaction, has the meaning in section 13(6).

comprehensive home building contract means a contract under which a builder undertakes to build a home on land from the inception of the building work to the point where the home is ready

for occupation and if, for any reason, the work to be carried out under such a contract is not completed, includes any further contract under which the work is to be completed.

consideration, in relation to an eligible transaction, has the meaning in section 13(8) to (9).

corresponding law means an Act of a State or another Territory of the Commonwealth corresponding to this Act.

eligibility criteria means the criteria prescribed in Division 2 of Part 2 for determining whether an applicant for a first home owner grant is eligible for the grant.

eligible transaction has the meaning in section 13(1).

first home owner grant means a grant authorised under section 17.

first home owner grant scheme means the scheme for payment of first home owner grants established under this Act.

GST, see section 195-1 of *A New Tax System (Goods and Services Tax) Act 1999* (Cth).

guardian, in relation to a person under a legal disability, includes a trustee who holds property on trust for the person under an instrument of trust or by order of a court or tribunal.

home has the meaning in section 4.

new home has the meaning in section 4A.

option to purchase includes a right of pre-emption or a right of first refusal.

owner means:

(a) in relation to land, a person who has a relevant interest in the land; and

(b) in relation to a home, a person who has a relevant interest in the land on which the home is built.

owner builder means an owner of land who builds a home, or has a home built, on the land without entering into a comprehensive home building contract.

permanent resident means:

(a) the holder of a permanent visa within the meaning of section 30 of the *Migration Act 1958* of the Commonwealth; or

(b) a New Zealand citizen who holds a special category visa within the meaning of section 32 of the *Migration Act 1958* of the Commonwealth.

relevant interest has the meaning in section 5(2), (3) and (4).

residence requirements means the requirements under section 12.

residential property means land in Australia on which there is a building lawfully occupied as a place of residence or suitable for occupation as a place of residence.

statutory interest rate, see section 35 of the *Taxation Administration Act 2007*.

threshold amount, for an eligible transaction, means:

(a) if the commencement date for the transaction is before 4 December 2012 – $750 000; or

(b) if the commencement date for the transaction is on or after 4 December 2012 – $600 000.

4 Homes

A ***home*** is a building (affixed to land) that:

(a) may lawfully be used as a place of residence; and

(b) is, in the Commissioner's opinion, a suitable building for use as a place of residence.

4A New homes

(1) A home is a ***new home*** if:

(a) the home has not been previously occupied or sold as a place of residence; or

(b) all of the following apply:

(i) the home is the subject of a contract for the purchase of the home;

(ii) the sale of the home is, under the *A New Tax System (Goods and Services Tax) Act 1999* (Cth), a taxable supply as a sale of new residential premises as defined in section 40-75(1)(b) of that Act;

(iii) the home has not, since being renovated, been occupied or sold as a place of residence; or

(c) the Commissioner declares the home to be a new home under subsection (2).

Note for subsection (1)(b)(ii)

Section 40-75(1)(b) of the A New Tax System (Goods and Services Tax) Act 1999 (Cth), relates to residential premises that have been created through substantial renovations of a building.

(2) The Commissioner may declare a home that is the subject of a transaction and would not otherwise be a new home, to be a new home in relation to that transaction if satisfied that:

(a) it would be a new home but for the fact that it has previously been sold as a place of residence; and

(b) doing so would not have the effect of circumventing limitations on, or requirements affecting, eligibility for or entitlement to a first home owner grant imposed by or under this Act.

(3) In this section:

place of residence includes a building occupied as residential accommodation (regardless of the duration of the occupation).

Examples for subsection (3)

A building occupied as residential accommodation might include a hotel, serviced apartments or workers accommodation.

5 Ownership of land and homes

(1) A person is an owner of a home or a home owner if the person has a relevant interest in land on which a home is built.

(2) Each of the following is, subject to subsection (3), a ***relevant interest*** in land:

(a) an estate in fee simple in the land;

(b) a life estate in the land approved by the Commissioner;

(c) a perpetual lease of the land granted by the Commonwealth or the Territory;

(d) a leasehold interest in the land granted by the Commonwealth or the Territory that may be converted under the terms of the lease or by statute into an estate in fee simple;

(e) an interest as purchaser under a contract for the purchase of an estate in fee simple in the land by instalments;

(f) a licence or right of occupancy granted by the Commonwealth or the Territory that gives, in the Commissioner's opinion, the licensee or the holder of the right reasonable security of tenure;

(g) an interest as lessee or sublessee of the land under a long-term registered lease granted by the Commonwealth or the Territory where the term of the lease is 15 years or more;

(h) an interest as lessee or sublessee of the land under a registered lease or sublease granted under section 19 or 19A of the *Aboriginal Land Rights (Northern Territory) Act 1976* (Cth) if the term of the lease is 15 years or more.

(3) Subject to subsection (4):

(a) an interest is not a relevant interest at a particular time unless the holder of the interest has, or will have within 12 months after that time (or a longer period allowed by the Commissioner), a right to immediate occupation of the land; and

(b) an interest is not a relevant interest in the hands of a person who holds it subject to a trust; and

(c) an equitable interest is not a relevant interest unless it is the interest of a person under a legal disability for whom a guardian holds the interest in trust; and

(d) an interest is not a relevant interest if the holder of the interest is the lessor or sublessor under a lease or sublease mentioned in section 5(2).

(4) The Regulations may provide for recognition of an interest (***a non-conforming interest***) as a relevant interest:

(a) even though the interest may not conform with the above provisions; and

(b) even though the interest may not be recognised at law or in equity as an interest in land.

(5) If a first home owner grant is to be paid in consequence of the recognition of a non-conforming interest as a relevant interest, the Commissioner may impose appropriate conditions on the payment of the grant to ensure its recovery if criteria prescribed in the Regulations about future conduct or events are not satisfied.

6 Spouses

(1) If the Commissioner is satisfied that, at the time of deciding an application for a first home owner grant, an applicant:

(a) is married but not cohabiting with the person to whom the applicant is married; and

(b) has no intention of resuming cohabitation,

the person to whom the applicant is married is not to be regarded as the applicant's spouse.

(2) In this Act, a reference to an applicant's spouse or de facto partner, in relation to an application, is a reference to the applicant's spouse or de facto partner at the commencement date of the eligible transaction to which the application relates.

Part 2 First home owner grant

Division 1 Entitlement to grant

7 Entitlement to grant

(1) A first home owner grant is payable on an application under this Act if:

(a) the applicant or, if there are 2 or more of them, each of the applicants complies with the eligibility criteria; and

(b) the transaction for which the grant is sought:

(i) is an eligible transaction; and

(ii) has been completed.

(2) Despite subsection (1)(a), an applicant need not comply with the eligibility criteria to the extent the applicant is exempted from compliance by or under this Act.

(3) Only one first home owner grant is payable for the same eligible transaction.

Division 2 Eligibility criteria (applicants)

8 Criterion 1 – Applicant to be a natural person and at least 18 years of age

(1) An applicant for a first home owner grant must be:

(a) a natural person; and

(b) at least 18 years of age at the commencement date of the eligible transaction.

(2) The Commissioner may exempt an applicant from the requirement in subsection (1)(b) if the Commissioner is satisfied:

(a) the applicant will comply with the residence requirements; and

(b) the application does not have the effect of circumventing limitations on, or requirements affecting, eligibility for or entitlement to a first home owner grant imposed by or under this Act.

(3) If an application is made by joint applicants and one of the applicants complies with subsection (1)(b), it is not necessary for the other or others to comply with that paragraph.

9 Criterion 2 – Applicant to be Australian citizen or permanent resident

(1) Subject to subsection (2), an applicant for a first home owner grant must be an Australian citizen or a permanent resident at the time of making the application.

(2) If an application is made by joint applicants and one of the applicants is an Australian citizen or a permanent resident at the time of making the application, it is not necessary for the other or others to be Australian citizens or permanent residents.

10 Criterion 3 – Applicant (or applicant's spouse or de facto partner) must not have received an earlier grant or discount

(1) Subject to subsection (2), an applicant is ineligible for a first home owner grant if:

(a) the applicant or the applicant's spouse or de facto partner has been a party to an earlier application under this Act or a corresponding law; and

(b) a grant was paid on the application.

(2) However, an applicant is not ineligible under subsection (1) if:

(a) the grant was later paid back; and

(b) any amount payable as a penalty or as interest was also paid in relation to the earlier application.

(3) An applicant is ineligible for a first home owner grant if the applicant or the applicant's spouse or de facto partner:

(a) could have successfully applied for a first home owner grant under this Act or a corresponding law in respect of an earlier transaction to which he or she was a party but did not do so; or

(b) could, assuming that he or she had then been an Australian citizen or a permanent resident, have successfully applied for a first home owner grant under this Act or a corresponding law in respect of an earlier transaction to which he or she was a party.

(4) An applicant is ineligible for a first home owner grant if:

(a) the applicant, or the applicant's spouse or de facto partner, received the first home owner discount under section 89AA of the *Stamp Duty Act 1978* in relation to an earlier conveyance; and

(b) the duty that would have been payable under that Act but for that discount has not been paid.

11 Criterion 4 – Applicant (or applicant's spouse or de facto partner) must not have had relevant interest in residential property

(1) An applicant is ineligible for a first home owner grant if the applicant or the applicant's spouse or de facto partner held before 1 July 2000:

(a) a relevant interest in residential property in the Territory; or

(b) an interest in residential property in a State or another Territory of the Commonwealth that is a relevant interest under the corresponding law of that State or Territory.

(2) In working out for the purposes of subsection (1) whether an applicant held a relevant interest (within the meaning of this Act or a corresponding law) in residential property at a particular time, any deferment of the applicant's right of occupation because the property was subject to a lease is to be disregarded.

(3) An applicant is ineligible for a first home owner grant if the applicant or the applicant's spouse or de facto partner has, on or after 1 July 2000 and before the commencement date of the eligible transaction to which the application relates, held an interest in property used at any time on or after 1 July 2000 as the residence of the applicant or the applicant's spouse or de facto partner, being:

(a) a relevant interest in residential property in the Territory; or

(b) an interest in residential property in a State or another Territory of the Commonwealth that is a relevant interest under the corresponding law of that State or Territory.

(4) However, for subsection (3), the applicant or the applicant's spouse or de facto partner is taken not to have used the property as the residence of the applicant or the applicant's spouse or de facto partner if:

(a) the property was the subject of an earlier application under this Act or a corresponding law by the applicant or the applicant's spouse or de facto partner; and

(b) a first home owner grant was paid under the earlier application; and

(c) the applicant or the applicant's spouse or de facto partner repaid the grant.

(5) Also, for subsection (3), the applicant or the applicant's spouse or de facto partner is taken not to have used the property as the residence of the applicant or the applicant's spouse or de facto partner if:

(a) the property was the subject of an earlier application under this Act or a corresponding law by the applicant or the applicant's spouse or de facto partner; and

(b) a first home owner grant was not paid under the earlier application because the Commissioner did not exempt the applicant or the applicant's spouse or de facto partner from the requirement in section 8(1)(b).

12 Criterion 5 – Residence requirements

(1) An applicant for a first home owner grant must occupy the home to which the application relates as the applicant's principal place of residence unless the applicant is exempt under subsection (3)(b) or (4).

(2) That occupation of the home must:

(a) start within 12 months after completion of the eligible transaction, or a longer period approved under subsection (3)(a)(i); and

(b) continue for a continuous period of:

(i) if the commencement date of the eligible transaction is on or after 1 October 2024 but before 1 October 2027 – at least 12 months, or a shorter period approved under subsection (3)(a)(ii); or

(ii) if the commencement date of the eligible transaction is before 1 October 2024 or on or after 1 October 2027 – at least 6 months, or a shorter period approved under subsection (3)(a)(ii).

(3) If satisfied there are special reasons to do so, the Commissioner may:

(a) approve either or both of the following for an applicant:

(i) a longer period for subsection (2)(a);

(ii) a shorter period for subsection (2)(b); or

(b) exempt an applicant from the requirement under subsection (1).

(4) An applicant is exempt from the requirement under subsection (1) if:

(a) the commencement date for the transaction to which the application relates is on or after 28 April 2015; and

(b) at least one other applicant to the application complies with the requirement under subsection (1).

12A Ineligibility – threshold amount exceeded

(1) Despite sections 10(2) and 11(4), an applicant is ineligible for a first home owner grant if:

(a) the applicant or applicant's spouse or de facto partner was paid a grant on an earlier application under this Act or a corresponding law for a home used as the residence of the applicant, applicant's spouse or de facto partner; and

(b) that transaction is not an eligible transaction under:

(i) section 13AA(1)(b), (c), (d) or (e) because the threshold amount is exceeded; or

(ii) an equivalent provision of a corresponding law because the threshold amount (however described) under that law is exceeded (regardless of whether the amount under that law is the same as under this Act).

Note for subsection (1)

Under section 41, an applicant is required to repay a grant if the unencumbered value or consideration for the transaction results in it not being an eligible transaction.

(2) Subsection (1) applies even if the applicant, applicant's spouse or de facto partner:

(a) repaid the amount of the grant; and

(b) paid any penalty or interest in relation to the earlier application.

Division 3 Eligible transactions

13 Eligible transaction

(1) An eligible transaction is:

(a) a contract made on or after 1 July 2000 for the purchase of a home in the Territory:

(i) if the contract was made before 1 January 2015 – whether or not the home is a new home; or

(ii) if the contract was made on or after 1 January 2015 but before 1 October 2024 – only if the home is a new home; or

(iii) if the contract is made on or after 1 October 2024 but before 1 October 2025 – whether or not the home is a new home; or

(iv) if the contract is made on or after 1 October 2025 – only if the home is a new home; or

(b) a comprehensive home building contract made on or after 1 July 2000 by the owner of land in the Territory, or a person who will on completion of the contract be the owner of land in the Territory, to have a home built on the land; or

(c) the building of a home in the Territory by an owner builder if the building work commences on or after 1 July 2000 and:

(i) the commencement date for the transaction is before 1 January 2015; or

(ii) the commencement date for the transaction is on or after 1 January 2015 and one of the following applies:

(A) the transaction is not a transaction to which subsection (7) applies; or

(B) if the transaction is a transaction to which subsection (7) applies – the home is a new home.

(2) A contract is a contract for the purchase of a home if the contract is a contract for the acquisition of a relevant interest in land on which a home is built.

(5) The commencement date of an eligible transaction is:

(a) in the case of a contract for the purchase or construction of a home – the date when the contract is made; or

(b) in the case of the building of a home by an owner builder other than a transaction to which subsection (7) applies:

(i) the date when laying the foundations for the home commences; or

(ii) another date the Commissioner considers appropriate in the circumstances of the case; or

(c) in the case of a transaction to which subsection (7) applies – the date referred to in subsection (7)(b).

(6) Subject to any qualifications prescribed by regulation, an eligible transaction is completed:

(a) in the case of a contract for the purchase of a home, when:

(i) the purchaser becomes entitled to possession of the home under the contract; and

(ii) if the purchaser is to obtain a registered title to the land on which the home is situated – the necessary steps to obtain registration of the purchaser's title have been taken; or

(b) in the case of a contract to have a home built – when the building is ready for occupation as a place of residence; or

(c) in the case of the building of a home by an owner builder other than a transaction to which subsection (7) applies – when the building is ready for occupation as a place of residence; or

(d) in the case of a transaction to which subsection (7) applies – when the event referred to in subsection (7)(c) occurs.

(7) If a person purchases a building and intends to use it as a place of residence on land in which the person has a relevant interest but on which it is not situated at the time of purchase:

(a) this Act applies as if the person were an owner builder building a home on the land; and

(b) the commencement date of the transaction is to be taken to be the date of the contract to purchase the building; and

(c) the transaction is to be taken to be completed when the building is ready for occupation as a place of residence on land in which the purchaser has a relevant interest.

(8) The consideration for an eligible transaction is:

(a) in the case of a contract for the purchase of a home – the consideration for the purchase; or

(b) in the case of a comprehensive home building contract – the total consideration payable for the building work; or

(c) in the case of the building of a home by an owner builder – the actual costs to the owner of carrying out the work (excluding any allowance for the owner builder's own labour).

(8A) The consideration for an eligible transaction does not include rent given for a lease or sublease mentioned in section 5(2).

(9) The consideration for an eligible transaction includes any GST payable in relation to the transaction.

13AA Transactions that are not eligible transactions

(1) Each of the following transactions is not an eligible transaction:

(a) a contract made on or after 1 July 2000 for the purchase or construction of a home if:

(i) for a contract to purchase a home – the purchaser had an option to purchase the home granted before that date or the vendor had an option to require the purchaser to purchase the home granted before that date; or

(ii) for a comprehensive home building contract – either party had a right or option granted before that date to require the other party to enter into the contract;

(b) a contract for the purchase of a home, comprehensive home building contract or building of a home by an owner builder, if:

(i) the transaction is a threshold-relevant transaction; and

(ii) the consideration for the transaction (including any GST payable in relation to it) is more than the threshold amount;

(c) a contract for the purchase of a home if:

(i) the contract is a threshold-relevant transaction; and

(ii) the total of the following amounts is more than the threshold amount:

(A) the unencumbered value of the home;

(B) the unencumbered value, at the date the contract is made, of the relevant interest in the land on which the home is built or to be built;

(d) a comprehensive home building contract if:

(i) the contract is a threshold-relevant transaction; and

(ii) the total of the following amounts is more than the threshold amount:

(A) the consideration for the transaction (including any GST payable in relation to it);

(B) the unencumbered value, at the date the contract is made, of the relevant interest in the land on which the home is to be built;

(e) the building of a home by an owner builder if:

(i) the transaction is a threshold-relevant transaction; and

(ii) the total of the following amounts, at the date the home is ready for occupation as a place of residence, is more than the threshold amount:

(A) the unencumbered value of the home;

(B) the unencumbered value of the relevant interest in the land on which the home is built.

(2) However, subsection (1)(a) does not apply if the Commissioner declares the contract to be an eligible transaction.

(3) The Commissioner may make the declaration only if the Commissioner is satisfied the contract does not have the effect of circumventing limitations on, or requirements affecting, eligibility or entitlement to a first home owner grant imposed by or under this Act.

(4) In this section:

encumbrances includes a debt or liability that might give rise to a right of recourse against the property.

threshold-relevant transaction means:

(a) a transaction the commencement date of which is before 13 May 2014; or

(b) a contract for the purchase of a home if:

(i) the commencement date of the contract is on or after 13 May 2014 but before 1 January 2015; and

(ii) the home is not a new home; or

(c) a transaction that is the building of a home in the Territory by an owner builder if:

(i) the transaction is a transaction to which section 13(7) applies; and

(ii) the commencement date of the transaction is on or after 13 May 2014 but before 1 January 2015; and

(iii) the home is not a new home.

unencumbered value, of a home or relevant interest in land, is the full value of the home or interest (without regard to encumbrances), and includes the amount of any GST payable in relation to the supply of the home or relevant interest.

Division 4 Application for grant

14 Application for grant

(1) An application for a first home owner grant is to be made to the Commissioner.

(2) An application:

(a) must be in a form approved by the Commissioner; and

(b) must contain the information required by the Commissioner about the applicant and the applicant's spouse or de facto partner; and

(c) must be signed by the applicant and, if required by the Commissioner, the applicant's spouse or de facto partner.

(3) An applicant and the applicant's spouse or de facto partner must provide the Commissioner with any further information the Commissioner requires to decide the application.

(4) Information provided by an applicant or an applicant's spouse or de facto partner in or in relation to an application must, if the Commissioner so requires, be verified by statutory declaration or supported by other evidence required by the Commissioner.

(5) An application may only be made within a period (***the application period***):

(a) commencing on the commencement date of the eligible transaction to which the application relates; and

(b) ending 12 months after the completion of the eligible transaction to which the application relates.

(6) However, the Commissioner has a discretion to allow an application to be made before or after the application period.

(7) An applicant may, with the Commissioner's consent, amend an application.

15 All interested persons to join in application

(1) All interested persons must be applicants.

(2) An interested person is a person who is, or will be, on completion of the eligible transaction to which the application relates, an owner of the relevant home other than a person who is excluded from the application of this section under the Regulations.

16 Application on behalf of person under legal disability

(1) An application for a first home owner grant may be made on behalf of a person under a legal disability by a guardian.

(2) For the purpose of determining eligibility, the person under the legal disability is to be regarded as the applicant.

Division 5 Decision on application

17 Commissioner to decide applications

(1) If the Commissioner is satisfied that a first home owner grant is payable on an application, the Commissioner must authorise the payment of the grant.

(2) The Commissioner may authorise the payment of a first home owner grant before completion of the eligible transaction if satisfied that:

(a) there are special reasons for doing so; and

(b) the interests of the Territory can be adequately protected by conditions requiring repayment of the grant if the transaction is not completed within a reasonable time.

(2A) In addition, the Commissioner may authorise the payment of a first home owner grant before completion of the eligible transaction if satisfied the interests of the Territory can be adequately protected by conditions requiring repayment of the grant should it not be an eligible transaction under section 13AA(1)(b), (c), (d) or (e).

(3) The Commissioner may authorise payment of a first home owner grant in anticipation of compliance with the residence requirements if the Commissioner is satisfied that each applicant intends to comply with the residence requirements.

18 Amount of grant

(1) The amount of a first home owner grant is the lesser of the following:

(a) the amount of consideration actually paid for the eligible transaction;

(b) the amount applying under subsections (2) to (3F).

(2) If the commencement date for the transaction is before 4 December 2012, the amount for subsection (1)(b) is $7 000.

(3) If the commencement date for the transaction is on or after 4 December 2012 but before 13 May 2014, the amount for subsection (1)(b) is:

(a) if the home is an established home in the urban area – $12 000; or

(b) otherwise – $25 000.

(3A) If the commencement date for the transaction is on or after 13 May 2014 but before 1 January 2015, the amount for subsection (1)(b) is:

(a) if the home is an established home in the urban area – $12 000; or

(b) if the home is a new home – $26 000; or

(c) otherwise – $25 000.

(3B) If the commencement date for the transaction is on or after 1 January 2015 but before 7 May 2019, the amount for subsection (1)(b) is $26 000.

(3C) If the commencement date for the transaction is on or after 7 May 2019 but before 1 October 2024, the amount for subsection (1)(b) is $10 000.

(3D) If the commencement date for the transaction is on or after 1 October 2024 but before 1 October 2025, the amount for subsection (1)(b) is:

(a) if the home is a new home – $50 000; or

(b) otherwise – $10 000.

(3E) If the commencement date for the transaction is on or after 1 October 2025 but before 1 October 2027, the amount for subsection (1)(b) is $50 000.

(3F) If the commencement date for the transaction is on or after 1 October 2027, the amount for subsection (1)(b) is $10 000.

(4) A home is an ***established home in the urban area*** if:

(a) the land on which the home is or will be built is, as at the commencement date for the eligible transaction, wholly within the urban area; and

(b) the home is not a new home.

(6) In this section:

urban area means:

(a) the Municipalities of Darwin, Palmerston and Litchfield and the Shire of Wagait; and

(b) Prescribed Area A described in the Schedule to the *Northern Territory Rates Regulations 1971*; and

(c) the Darwin Waterfront Precinct specified under section 4 of the *Darwin Waterfront Corporation Act 2006*; and

(d) any other area prescribed by regulation.

19 Payment of grant

(1) A first home owner grant is to be paid by electronic funds transfer, by cheque or in any other way the Commissioner thinks appropriate.

(2) A first home owner grant is to be paid:

(a) to the applicant; or

(b) to some other person to whom the applicant directs in writing that the grant be paid.

20 Conditions generally

(1) The Commissioner may authorise the payment of a first home owner grant on conditions the Commissioner considers appropriate.

(2) The Commissioner may at any time amend or cancel a condition imposed on a first home owner grant under section 5(5) or subsection (1) of this section.

(3) If the Commissioner amends or cancels a condition of a first home owner grant, the Commissioner must give the person on whose application the grant was paid written notice of the decision and the date the decision takes effect.

21 Death of applicant

(1) An application for a first home owner grant does not lapse because an applicant dies before the application is decided.

(2) If an applicant dies before the application is decided, the following provisions apply:

(a) if the deceased was one of 2 or more applicants and one or more applicants survive – the application is to be dealt with as if the surviving applicants were the sole applicants;

(b) in any other case – a first home owner grant, if payable on the application, is to be paid to the estate of the deceased.

(3) If a deceased applicant for a first home owner grant had not, by the date of death, occupied the home to which the application relates as the applicant's principal place of residence but the Commissioner is satisfied that he or she intended to comply with the residence requirements, the residence requirements are satisfied.

22 Power to correct decision

If the Commissioner decides an application and is later satisfied (independently of an objection under Part 11 of the *Taxation Administration Act 2007*) that the decision is incorrect, the Commissioner may vary or reverse the decision.

23 Notification of decision

(1) When the Commissioner decides an application or decides to vary or reverse an earlier decision on an application, the Commissioner must give the applicant notice of the decision.

(2) If the decision is to grant the application without conditions, the payment of the first home owner grant is sufficient notice of the decision.

(3) If the decision is to refuse the application or to vary or reverse an earlier decision on an application, the Commissioner must state in the notice the reasons for the decision.

Part 3 Administration

Division 1 Administration generally

29 Administration

The Commissioner has the general administration of this Act.

30 Delegation

(1) The Commissioner may delegate any of the Commissioner's powers or functions under this Act.

(2) Without limiting subsection (1), the Commissioner may enter into an arrangement (***an administration arrangement***) with a financial institution or other person under which:

(a) the Commissioner delegates powers or functions related to the administration of the first home owner grant scheme; and

(b) the financial institution or other person is required to carry out the delegated powers or functions in accordance with specified conditions.

(3) The conditions of an administration arrangement may include conditions prescribed by regulation.

(4) If an administration arrangement includes prescribed conditions, a financial institution or other person that contravenes a prescribed condition commits an offence.

Maximum penalty: 100 penalty units.

Note for Division 1

It should be noted that:

(a) Part 9 of the Taxation Administration Act 2007 provides for the conduct of authorised investigations into matters relevant to the administration and enforcement of this Act; and

(b) Part 10 of the Taxation Administration Act 2007 deals with confidential information obtained in the course of the administration of this Act; and

(c) Part 11 of the Taxation Administration Act 2007 provides for objections, reviews and appeals in relation to decisions made in the course of the administration of this Act.

30A Granting of approvals and exemptions

(1) If a provision of this Act allows the Commissioner to approve an extension of the time within which something is required to be done or to occur, the Commissioner may grant the approval even if the time within which the thing is required to be done or to occur has expired.

(2) If a provision of this Act allows the Commissioner to approve a shorter period as the period for which a person is required to occupy a home as a principal place of residence, the Commissioner may grant the approval even if the person's occupation of the home as a principal place of residence has already ceased.

(3) If a provision of this Act allows the Commissioner to exempt a person from a requirement, the Commissioner may grant the exemption even if the person has already failed to comply with the requirement.

Division 3 Incorrect applications and amounts incorrectly paid

41 Power to recover amount paid in error etc.

(1) This section applies to a person on whose application a first home owner grant was paid if:

(a) the person was not entitled to the grant under section 7; or

(b) the grant is paid before completion of a transaction and on completion the consideration for it results in it not being an eligible transaction under section 13AA(1)(b) or (d); or

(c) the grant was paid in anticipation of compliance with the residence requirements and the person fails to comply with the requirements; or

(d) the Commissioner imposed a condition on the grant under section 5(5) or 20 and the person breaches the condition; or

(e) an overpayment of the amount to which the person was entitled occurs.

(2) The person must, within the required time mentioned in subsection (2A):

(a) give written notice to the Commissioner of the non-entitlement, ineligibility, failure, breach or the overpayment; and

(b) pay to the Commissioner the amount of the grant or overpayment.

(2A) The required time is:

(a) for non-entitlement mentioned in subsection (1)(a) – 30 days after the grant was paid; or

(b) for ineligibility mentioned in subsection (1)(b) – 30 days after the earlier of the following:

(i) completion of the transaction;

(ii) the date on which it first became apparent that the transaction would not be an eligible transaction; or

(c) for failure to comply with the residence requirements mentioned in subsection (1)(c) – 30 days after the earlier of the following:

(i) the date by which the person was to have occupied the home;

(ii) the date on which it first became apparent that the residence requirements would not be complied with during the period allowed for compliance; or

(d) for breach of a condition or an overpayment mentioned in subsection (1)(d) or (e) – 30 days after the breach or overpayment occurred.

(3) If a person to whom this section applies fails to pay an amount as required by subsection (2):

(a) the person in default must pay interest on the amount in default from the date liability to make the payment fell due until the date payment is actually made; and

(b) the Commissioner may, by notice in writing to the person:

(i) state why the amount in default must be paid; and

(ii) require payment of the amount in default within 30 days after the date of the notice; and

(iii) impose a penalty equivalent to the amount in default; and

(c) if the amount in default (together with interest and penalty) is not paid within 30 days from the date of the notice, then, as from the end of that period, interest accrues on the penalty (in addition to the interest already accruing on the amount originally in default).

(4) An amount required to be paid to the Commissioner under this section is a debt due to the Territory and may be sued for and recovered in a court of competent jurisdiction by the Commissioner suing in his or her official name.

(5) If a person who is liable to pay an amount under this section has an interest in the home for which the first home owner grant was paid, the liability is an overriding statutory charge, within the meaning of the *Land Title Act 2000*, on the person's interest in that home.

(6) The Commissioner may enter into an arrangement (which may include provision for the payment of interest) for payment of a liability outstanding under this section by instalments.

(7) The Commissioner may remit the whole or any part of a penalty or interest payable under this section.

(8) A person who fails to comply with subsection (2) or a notice under subsection (3) commits a regulatory offence.

Maximum penalty: 50 penalty units.

(9) A person who breached a condition on payment of a first home owner grant may be found guilty of an offence against subsection (8) even if the condition breached is subsequently amended or cancelled.

(10) Subsection (9) applies despite section 14 of the Criminal Code.

(11) If a first home owner grant was paid on the application of 2 or more persons, the liability of those persons under this section is joint and several.

(12) Interest accrues under this section at the statutory interest rate as in force from time to time.

Part 4 Miscellaneous

42 Misleading statements and documents

(1) A person must not make a statement to a person who is carrying out functions for, or related to, the administration of this Act (an ***official***) that is misleading in a material particular.

Fault element: Awareness that the statement is or may be misleading or reckless indifference to whether the statement is or may be misleading.

Maximum penalty: Imprisonment for 2 years.

(2) A person must not give an official a document that is misleading in a material particular.

Fault element: Awareness that the document is or may be misleading or reckless indifference to whether the document is or may be misleading.

Maximum penalty: Imprisonment for 2 years.

(3) This section extends to a statement or document that is misleading because of the omission of relevant information as well as to one that is misleading because it consists of, or includes, misinformation.

(4) However, no offence is committed against subsection (2) if the person, when giving the document to the official:

(a) draws the misleading aspect of the document to the official's attention; and

(b) to the extent the person can reasonably do so, gives the official the information necessary to correct the document.

43A Time for bringing prosecutions

A proceeding for an offence against this Act must be commenced:

(a) if alleged to have been committed before 1 July 2008 – within 3 years after the offence is alleged to have been committed; or

(b) if alleged to have been committed on or after 1 July 2008 – within 5 years after the offence is alleged to have been committed.

44 Legal immunity

(1) This section applies to the following persons:

(a) a person who is or has been the Commissioner;

(b) a person who is or has been an Agency employee;

(c) a person to whom a power or function of the Commissioner is or has been delegated under section 30;

(d) a person who is or has been an employee or agent of such a delegate.

(2) No civil or criminal proceedings lie against a person to whom this section applies in relation to an act done or omitted to be done in good faith in the performance or purported performance of a function, or the exercise or purported exercise of a power, under this Act.

(3) Subsection (2) does not affect any liability that the Territory would, but for that subsection, have in respect of an act or omission.

45 Continuing offences

(1) If, in committing an offence against a provision of this Act or the Regulations, a person fails to do an act within the time for doing the act specified in the provision, in addition to the offence for failure to do the act within the time, the person commits an additional offence on each day after the expiry of the time during which the act continues not to be done.

(2) On being found guilty of an offence referred to in subsection (1), a person is, in addition to the penalty for failure to do the act within the time, liable to a penalty not exceeding 1 penalty unit for each day after the expiry of the time during which the offence continues.

45A Valuation of property

(1) For determining whether a transaction is an eligible transaction, the Commissioner may:

(a) by written notice given to a relevant person, require the person to lodge a written valuation of property within the time stated in the notice; or

(b) obtain a valuation from the Valuer-General or another valuer.

(3) The Commissioner may recover the cost of obtaining the valuation as a debt due to the Territory by the relevant person.

(4) In this section:

property means:

(a) a home; or

(b) land; or

(c) a relevant interest in land.

relevant person, for a transaction, means an applicant or former applicant for a first home owner grant in relation to the transaction.

valuer means a certified practising valuer who is a member of the Australian Property Institute, and includes a person who, in the Commissioner's opinion, has equivalent qualifications.

46 Service of documents

A document that is required by or under this Act to be given or served on a person is to be given or served:

(a) by delivering the document to the person personally; or

(b) by sending the document by prepaid post to the person at his or her last-known place of residence or business or, if he or she is carrying on business at 2 or more places, at one of those places; or

(c) by sending the document by prepaid post to the person at his or her last-known postal address; or

(d) by leaving the document at the last-known place of residence of the person with some person who is apparently living at that place and who is apparently not less than 16 years of age; or

(e) by leaving the document at the last-known place of business of the person or, if he or she is carrying on business at 2 or more places, at one of those places with some person who is apparently employed by the person and who is apparently not less than 16 years of age.

47 Appearances by Commissioner

(1) In an action, prosecution or other proceeding under this Act in a court, the Commissioner may appear personally, by a legal practitioner or by an officer appointed by the Commissioner.

(2) The appearance of an officer appointed under subsection (1) and a statement by the officer that he or she appears by authority of the Commissioner are together sufficient evidence of that authority.

48 Evidence

(1) The production of:

(a) a notice of the Commissioner's decision in relation to an application for a first home owner grant; or

(b) a document under the hand of the Commissioner purporting to be a copy of such a notice,

is conclusive evidence of the due making of a decision in relation to the application and (except in proceedings on a review of, or appeal against, a decision under this Act) that all the particulars of the decision are correct.

(2) The production of a document under the hand of the Commissioner purporting to be a copy of a document issued or given by the Commissioner is conclusive evidence that the document was so issued or given.

(3) The production of a document under the hand of the Commissioner purporting to be a copy of or extract from:

(a) an application for a first home owner grant; or

(b) a notice of the Commissioner's decision in relation to such an application; or

(c) a notice under section 41(3) requiring payment of an amount,

is evidence of the matter set forth in the document so produced to the same extent as the original application or notice would be if it were produced.

49 Standing appropriation

The money required to pay first home owner grants is to be paid from the public moneys of the Territory and the appropriation for that purpose is established or increased to the extent necessary.

50 Regulations

The Administrator may make regulations, not inconsistent with this Act, prescribing matters:

(a) required or permitted by this Act to be prescribed; or

(b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

Part 5 Transitional matters

Division 1 First Home Owner Grant Amendment Act 2007

51 Objections and appeals

(1) Objections against the Commissioner's decisions under this Act are, as from 1 January 2008, to be made and dealt with subject to, and in accordance with, Part 11 of the *Taxation Administration Act 2007* (whether the decision was made before or after that date) and any consequent appeal is also to be dealt with under that Part.

(2) If an objection had been lodged under this Act before 1 January 2008, any uncompleted proceedings arising from the objection (including a consequent appeal) are to be dealt with in accordance with the relevant laws of the Territory as in force immediately before that date.

Division 2 Revenue Law Reform (Budget Initiatives) Act 2008

52 Transitional provision (rates of interest on pre-existing liabilities)

(1) Interest accrues under section 41(3) on a liability arising before the commencement of the relevant amendment:

(a) up to the commencement of the relevant amendment – at the rate applicable before the commencement of the relevant amendment; and

(b) after the commencement of the relevant amendment – at the rate prescribed by the relevant amendment.

(2) In this section:

relevant amendment means the amendment made by *Revenue Law Reform (Budget Initiatives) Act 2008* to section 41(12).

Division 3 Revenue Legislation Amendment Act 2009

53 Application of limit on eligibility of transactions before commencement of *Revenue Legislation Amendment Act 2009*

(1) This Act continues to apply in relation to a relevant application as if it had not been amended by Part 2, Division 3 of the amending Act.

(2) In this section:

amending Act means the *Revenue Legislation Amendment Act 2009*.

pre-amending Act transaction means an eligible transaction for which the commencement date is earlier than the commencement of Part 2, Division 3 of the amending Act.

relevant application means an application for a first home owner grant that relates to a pre-amending Act transaction.

Division 4 Revenue and Other Legislation Amendment Act 2012

54 Application of section 18 after 4 December 2012

(1) This section applies to an eligible transaction that is a contract for the purchase of a home if:

(a) the contract replaces a contract to purchase the same or a substantially similar home that was made before 4 December 2012; or

(b) the purchaser had an option to purchase the same or a substantially similar home that was granted before 4 December 2012; or

(c) the vendor had an option to require the purchaser to purchase the same or a substantially similar home that was granted before 4 December 2012.

(2) This section applies in relation to an eligible transaction that is a comprehensive home building contract if:

(a) the contract replaces a contract to construct the same or a substantially similar home that was made before 4 December 2012; or

(b) a party to the contract had a right or option to require the other party to enter into the contract that was granted before 4 December 2012.

(3) If this section applies to an eligible transaction:

(a) the threshold amount for the transaction is $750 000; and

(b) the amount of the first home owner grant for the transaction is the lesser of the following:

(i) the amount of consideration actually paid for the eligible transaction;

(ii) $7,000.

Division 5 Treasury Legislation Amendment Act 2014

55 Application of sections 13AA and 18 on and after 13 May 2014

(1) This section applies to a transaction that is a contract for the purchase of a home if:

(a) the contract replaces a contract to purchase the same or a substantially similar home that was made during the relevant period; or

(b) the purchaser had an option to purchase the same or a substantially similar home that was granted during the relevant period; or

(c) the vendor had an option to require the purchaser to purchase the same or a substantially similar home that was granted during the relevant period.

(2) This section applies to a transaction that is a comprehensive home building contract if:

(a) the contract replaces a contract to construct the same or a substantially similar home that was made during the relevant period; or

(b) a party to the contract had a right or option to require the other party to enter into the contract that was granted during the relevant period.

(3) If this section applies to a transaction:

(a) despite the definition of ***threshold-relevant transaction*** in section 13AA(4), the transaction is a threshold-relevant transaction for the purposes of section 13AA; and

(b) the threshold amount for the transaction is $600 000.

(4) If, after taking into account subsection (3), the transaction is an eligible transaction, the amount of the first home owner grant for the eligible transaction is the lesser of:

(a) the amount of consideration actually paid for the eligible transaction; and

(b) the following:

(i) if the home is an established home in the urban area (as defined in section 18(4)) – $12 000;

(ii) otherwise – $25 000.

(5) In this section:

relevant period means the period from 4 December 2012 to 12 May 2014.

Division 6 First Home Owner Grant Amendment Act 2024

56 Application of amendments to section 13 – replacement contracts made on or after 1 October 2024

(1) A contract for the purchase of a home is a replacement contract if the contract:

(a) replaces a contract to purchase the same or a substantially similar home that was made before 1 October 2024; or

(b) is made in exercise of an option the purchaser had to purchase the same or a substantially similar home that was granted before 1 October 2024; or

(c) is made in exercise of an option the vendor had to require the purchaser to purchase the same or a substantially similar home that was granted before 1 October 2024.

(2) A comprehensive home building contract is a replacement contract if:

(a) the contract replaces a contract to construct the same or a substantially similar home that was made before 1 October 2024; or

(b) a party to the contract had a right or option to require the other party to enter into the contract that was granted before 1 October 2024.

(3) Section 13, as amended by the *First Home Owner Grant Amendment Act 2024*, applies to a replacement contract as if the replacement contract was made on the date on which the original contract or option mentioned in subsection (1) or (2) for the replacement contract was made or granted.

ENDNOTES

1 KEY

Key to abbreviations

amd = amended
app = appendix
bl = by-law
ch = Chapter
cl = clause
div = Division
exp = expires/expired
f = forms
Gaz* = *Gazette
hdg = heading
ins = inserted
lt = long title
nc = not commenced
od = order
om = omitted
pt = Part
r = regulation/rule
rem = remainder
renum = renumbered
rep = repealed
s = section
sch = Schedule
sdiv = Subdivision
SL = Subordinate Legislation
sub = substituted

2 LIST OF LEGISLATION

***First Home Owner Grant Act 2000* (Act No. 33, 2000)**
Assent date 27 June 2000
Commenced 1 July 2000 (s 2)

***First Home Owner Grant Amendment Act 2001* (Act No. 45, 2001)**
Assent date 19 July 2001
Commenced 9 March 2001 (s 2)

***First Home Owner Grant Amendment Act 2002* (Act No. 22, 2002)**
Assent date 7 June 2002
Commenced ss 4(1) and 5: 9 October 2001;
ss 4(2), 6 and 7: 1 January 2002 (s 2)

***First Home Owner Grant Amendment Act 2003* (Act No. 38, 2003)**
Assent date 30 June 2003
Commenced 27 May 2003 (s 2)

***Law Reform (Gender, Sexuality and De Facto Relationships) Act 2003* (Act No. 1, 2004)**
Assent date 7 January 2004
Commenced 17 March 2004 (*Gaz* G11, 17 March 2004, p 8)

***First Home Owner Grant Amendment Act 2004* (Act No. 28, 2004)**
Assent date 28 April 2004
Commenced s 5: 10 November 2003; s 11(e): 1 December 2000;
rem: 1 July 2004 (s 2, s 2 *Land Title Act 2000* (Act No. 2, 2000) and *Gaz* G38, 27 September 2000, p 2)

***Treasury Legislation and Consequential Amendment Act 2006* (Act No. 19, 2006)**
Assent date 28 June 2006
Commenced pt 1: 28 June 2006; pt 2: 2 May 2006; rem: 1 July 2006 (s 2)

Statute Law Revision Act 2007 **(Act No. 4, 2007)**

Assent date	8 March 2007
Commenced	8 March 2007

Legal Profession (Consequential Amendments) Act 2007 **(Act No. 7, 2007)**

Assent date	17 May 2007
Commenced	s 10: 1 July 2007; rem: 17 May 2007 (s 2 and *Gaz* G26, 27 June 2007, p 3)

Revenue (Budget Initiatives) Amendment Act 2007 **(Act No. 12, 2007)**

Assent date	30 June 2007
Commenced	pt 2, div 2 and pt 3, div 2: 1 May 2007; rem: 1 July 2007 (s 2)

First Home Owner Grant Amendment Act 2007 **(Act No. 25, 2007)**

Assent date	29 October 2007
Commenced	1 January 2008 (s 2)

Revenue Law Reform (Budget Initiatives) Act 2008 **(Act No. 23, 2008)**

Assent date	30 June 2008
Commenced	pt 1, ss 3, 12(1), 18 and 19: 1 January 2008; ss 7, 10 and 11(1): 6 May 2008; rem: 1 July 2008 (s 2)

First Home Owner Grant Amendment Act 2009 **(Act No. 8, 2009)**

Assent date	26 May 2009
Commenced	ss 3 to 6: 14 October 2008; rem: 26 May 2009 (s 2)

Financial Management Amendment Act 2009 **(Act No. 15, 2009)**

Assent date	18 June 2009
Commenced	18 June 2009

Revenue Legislation Amendment Act 2009 **(Act No. 17, 2009)**

Assent date	25 June 2009
Commenced	pt 1 and pt 3, divs 1 and 2: 1 October 2008; pt 3, div 3: 6 May 2009; pt 2, divs 1 and 2, pt 3, div 4 and pts 4 and 5: June 2009; pt 3, div 5: 1 July 2009; pt 2, div 3 and pt 3, div 6: 1 January 2010 (s 2 and *Gaz* G49, 9 December 2009, p 3)

Revenue and Other Legislation Amendment Act 2010 **(Act No. 21, 2010)**

Assent date	30 June 2010
Commenced	pt 2 and pt 4, divs 1 and 2: 4 May 2010; rem: 1 July 2010 (s 2)

Revenue Legislation Amendment Act 2011 **(Act No. 21, 2011)**

Assent date	24 June 2011
Commenced	pt 2: 3 May 2011; rem: 1 July 2011 (s 2)

Revenue and Other Legislation Amendment Act 2012 **(Act No. 30, 2012)**

Assent date	18 December 2012
Commenced	pts 2 and 3: 4 December 2012; pt 4: 1 January 2013; rem: 18 December 2012 (s 2)

Treasury Legislation Amendment Act 2014 **(Act No. 24, 2014)**

Assent date	26 June 2014
Commenced	13 May 2014 (s 2)

Darwin Rates Amendment Act 2014 **(Act No. 47, 2014)**

Assent date	8 December 2014
Commenced	11 February 2015 (*Gaz* G6, 11 February 2015, p 7)

Revenue and Other Legislation Amendment Act 2015 **(Act No. 18, 2015)**

Assent date	23 June 2015
Commenced	pt 2 and pt 5, divs 1 to 4: 28 April 2015; pts 3 and 4, pt 5, divs 5 to 8 and pt 6: 1 July 2015; rem: 23 June 2015 (s 2)

Stamp Duty Amendment (First Home Owner Discount) Act 2016 **(Act No. 31, 2016)**

Assent date	13 July 2016
Commenced	13 July 2016

Revenue Legislation Amendment Act 2019 **(Act No. 22, 2019)**

Assent date	21 June 2019
Commenced	pt 3: 21 June 2019; rem: 8 February 2019 (s 2)

Statute Law Amendment (NTCAT Conferral of Jurisdiction) Act 2023 **(Act No. 24, 2023)**

Assent date	21 September 2023
Commenced	27 November 2023 (*Gaz* G24, 23 November 2023, p 2)

First Home Owner Grant Amendment Act 2024 **(Act No. 21, 2024)**

Assent date	9 December 2024
Commenced	1 October 2024 (s 2)

First Home Owner Grant Amendment Act 2025 **(Act No. 29, 2025)**

Assent date	30 October 2025
Commenced	1 October 2025 (s 2)

Treasury Legislation Amendment Act 2026 **(Act No. 18, 2026)**

Assent date	30 June 2026
Commenced	1 July 2026 (s 2)

3 SAVINGS AND TRANSITIONAL PROVISIONS

s 4 *First Home Owner Grant Amendment Act 2003* (Act No. 38, 2003)
s 70 *Law Reform (Gender, Sexuality and De Facto Relationships) Act 2003* (Act No. 1, 2004)
s 13 *First Home Owner Grant Amendment Act 2004* (Act No. 28, 2004)

4 GENERAL AMENDMENTS

General amendments of a formal nature (which are not referred to in the table of amendments to this reprint) are made by the *Interpretation Legislation Amendment Act 2018* (Act No. 22, 2018) to: ss 1, 3, 10, 18, 30, 41 and 51.

5 LIST OF AMENDMENTS

s 3	amd No. 1, 2004, s 62; No. 28, 2004, s 4; No. 25, 2007, s 4; No. 23, 2008, s 14; No. 8, 2009, s 7; No. 17, 2009, No. 30, 2012, s ss 4 and 5; No. 21, 2010, s 4; No. 21, 2011, s 4; No. 30, 2012, s 11; No. 24, 2014, s 4
s 3A	ins No. 8, 2009, s 4 rep No. 30, 2012, s 12
s 4	amd No. 8, 2009, s 7

s 4A	ins No. 24, 2014, s 5
s 5	amd No. 8, 2009, s 7; No. 21, 2010, s 5
s 6	amd No. 1, 2004, s 62; No. 19, 2006, s 9
s 8	sub No. 28, 2004, s 5
s 9	amd No. 19, 2006, s 10
s 10	amd No. 1, 2004, s 62; No. 28, 2004, s 6; No. 31, 2016, s 7
s 11	amd No. 1, 2004, s 62; No. 28, 2004, s 7; No. 19, 2006, ss 4 and 11; No. 21, 2010, s 37
s 12	amd No. 28, 2004, s 8; No. 19, 2006, s 12; No. 21, 2010, s 37
	sub No. 21, 2011, s 5
	amd No. 18, 2015, s 4; No. 21, 2024, s 4; No. 29, 2025, s 4; No. 18, 2026, s 4
s 12A	ins No. 17, 2009, s 6
s 13	amd No. 17, 2009, s 7; No. 21, 2010, ss 6 and 37; No. 24, 2014, s 6; No. 21, 2024, s 5
s 13AA	ins No. 17, 2009, s 8
	amd No. 24, 2014, s 7
pt 2	
div 3A hdg	ins No. 45, 2001, s 4
	exp s 13E 1 July 2002
	ins No. 8, 2009, s 5
	rep No. 30, 2012, s 13
s 13A	ins No. 45, 2001, s 4
	exp s 13E 1 July 2002
	ins No. 8, 2009, s 5
	rep No. 30, 2012, s 13
s 13B	ins No. 45, 2001, s 4
	amd No. 22, 2002, s 4
	exp s 13E 1 July 2002
	ins No. 8, 2009, s 5
	rep No. 30, 2012, s 13
s 13C	ins No. 45, 2001, s 4
	amd No. 22, 2002, s 5
	exp s 13E 1 July 2002
	ins No. 8, 2009, s 5
	rep No. 30, 2012, s 13
s 13D	ins No. 45, 2001, s 4
	amd No. 22, 2002, s 6
	exp s 13E 1 July 2002
	ins No. 8, 2009, s 5
	rep No. 30, 2012, s 13
s 13E	ins No. 45, 2001, s 4
	amd No. 22, 2002, s 7
	exp s 13E 1 July 2002
	ins No. 8, 2009, s 5
	rep No. 30, 2012, s 13
s 14	amd No. 1, 2004, s 62; No. 21, 2010, s 37
s 17	amd No. 28, 2004, s 9; No. 17, 2009, s 9; No. 21, 2011, s 6
s 18	amd No. 12, 2007, s 23
	sub No. 30, 2012, s 14
	amd No. 24, 2014, s 8; No. 47, 2014, s 29; No. 22, 2019, s 4; No. 21, 2024, s 6; No. 29, 2025, s 5; No. 18, 2026, s 5
s 18A	ins No. 8, 2009, s 6
	rep No. 30, 2012, s 14
s 21	amd No. 28, 2004, s 10
s 22	amd No. 24, 2023, s 147
pt 2	
div 6 hdg	rep No. 25, 2007, s 5

s 24	amd No. 19, 2006, s 91
	rep No. 25, 2007, s 5
s 25	rep No. 25, 2007, s 5
s 26	sub No. 19, 2006, s 92
	rep No. 25, 2007, s 5
s 27	rep No. 19, 2006, s 92
s 28	rep No. 25, 2007, s 5
s 30	amd No. 25, 2007, s 6; No. 21, 2010, s 37
s 30A	ins No. 21, 2011, s 7
pt 3	
div 1 note	ins No. 25, 2007, s 7
	amd No. 24, 2023, s 147
pt 3	
div 2 hdg	rep No. 25, 2007, s 8
ss 31 – 40	rep No. 25, 2007, s 8
s 40A	ins No. 19, 2006, s 13
	rep No. 25, 2007, s 8
s 41	amd No. 28, 2004, s 11; No. 19, 2006, s 14; No. 12, 2007, s 24; No. 23, 2008, s 15; No. 17, 2009, s 10; No. 21, 2010, s 37
s 42	amd No. 28, 2004, s 12
	sub No. 23, 2008, s 16
s 43	amd No. 19, 2006, s 15; No. 4, 2007, s 7
	rep No. 25, 2007, s 9
s 43A	ins No. 38, 2003, s 3
	sub No. 23, 2008, s 16
s 45A	ins No. 17, 2009, s 11
	amd No. 18, 2015, s 5
s 46	amd No. 21, 2010, s 37
s 47	amd No. 7, 2007, s 16
s 48	amd No. 21, 2010, s 37
s 49	amd No. 15, 2009, s 16
pt 5 hdg	ins No. 19, 2006, s 93
	sub No. 25, 2007, s 10
pt 5	
div 1 hdg	ins No. 21, 2024, s 7
s 51	ins No. 19, 2006, s 93
	sub No. 25, 2007, s 10
pt 5	
div 2 hdg	ins No. 21, 2024, s 8
s 52	ins No. 23, 2008, s 17
pt 5	
div 3 hdg	ins No. 21, 2024, s 9
s 53	ins No. 17, 2009, s 12
pt 5	
div 4 hdg	ins No. 21, 2024, s 10
s 54	ins No. 30, 2012, s 15
pt 5	
div 5 hdg	ins No. 21, 2024, s 11
s 55	ins No. 24, 2014, s 9
pt 5	
div 6 hdg	ins No. 21, 2024, s 12
s 56	ins No. 21, 2024, s 12