

## State Revenue Office

As part of the Department of Treasury and Finance, the State Revenue Office is committed to providing a quality, professional service that assists people to meet their obligations under the relevant State laws that it administers.

One of these laws, the *First Home Owner Grant Act 2000* (the Act), governs a scheme of payments established to offset the effect of GST and encourage and assist people with the purchase or construction of their first home.

The purpose of this brochure is to help you understand the investigation process that has been put in place to protect the funding of the scheme and to inform you of your rights and obligations if and when you are contacted as part of an investigation.

## Investigations

To ensure an application for a grant is eligible under the Act, the Commissioner of State Revenue (the Commissioner) has the authority to impose conditions on the approval of a grant, and also, the power to conduct investigations on applications when necessary.

There are many checks on eligibility to a grant undertaken at the date an application is made. However, it is not possible for an applicant to satisfy the requirement to occupy a subject property as their principal place of residence until the purchase or construction of their home is completed. Therefore, investigations generally continue on an application until well after the payment of a grant is made.

An application may be investigated for a number of reasons, depending on what information is

available to the Commissioner at the time. For example, an investigation may be initiated due to:

- an analysis of applications and supporting information;
- datamatching with other third party information;
- anonymous information supplied;
- a random sample of applications lodged; or
- programs addressing possible abuse of the grant.

## Power of investigation

Where it is found that an investigation is necessary, the Commissioner has the power to request:

- information relevant to an application for the grant;
- a meeting to answer relevant questions;
- documents relevant to the application; and
- certain information that is given to be verified by oath or by statutory declaration.

In extreme circumstances, the Commissioner may need to inspect premises, either with the occupier's consent or on the authority of a warrant, and have access to and copy any relevant documents (including computer records).

Upon the determination of an investigation, the Commissioner will notify the applicant/s in

writing of the outcome and any proposed further action.

Note that the timely completion of an investigation is dependent on the level of cooperation and understanding achieved between you and the investigating officer.

## Your rights

During an investigation, you have the right to:

- involve your accountant, legal or other representative in the investigation process;
- obtain a copy of any formal record of interview;
- receive a reasonable time to explain any irregularities or discrepancies that materialise during the course of the investigation;
- seek advice on the nature of any penalties and/or interest that may be applicable;
- discuss any aspect of the case with the investigating officer or that officer's supervisor;
- be provided with the reasons that lead to any decisions as a result of the investigation; and
- be advised of the objection, review, and appeal processes.

## Fines and Penalties

If you commit certain offences under the Act, you may be subject to prosecution action. Fines of up to \$10 000 may be imposed by a court if you:

- fail to comply with a requirement under a notice;

- fail to answer questions at interview;
- knowingly or dishonestly make a false or misleading statement;
- hinder or obstruct an investigation; or
- use abusive, threatening or insulting language.

The Commissioner may also, as a result of an applicant's dishonesty, impose a penalty not exceeding the amount of the grant, in addition to seeking repayment of the grant.

### Objections, reviews and appeals

If you are dissatisfied with a decision on your application, or the imposition of penalties, you are entitled to lodge a written notice of objection with the Commissioner within 60 days of the date of the notice informing you of the decision.

Any objection submitted will be reviewed by an officer who was not involved in the making of the original decision.

You will be notified in writing of the decision on your objection and the reasons for the decision.

For additional information about the objections, reviews, and appeals processes, refer to the State Revenue Office website – [www.sro.tas.gov.au](http://www.sro.tas.gov.au) and select **Objections (Reviews and Appeals)** from the menu.

### Protection of confidential information

Information obtained in the administration of the Act must not be disclosed unless:

- at the request or with the consent of the person to whom the information relates;
- in connection with the administration or enforcement of the Act; an Act of another State or Territory, corresponding to the Act; or a taxation law of the Commonwealth or a State;
- for the purposes of legal proceedings; or
- as authorised under the regulations (no other release is currently prescribed under the regulations of the Act).

### Where can I get further information?

If you need further information, or require clarification of any aspect of an investigation, you should consult with the investigations officer assigned to your case, or contact the Team Leader, Revenue Advice & Audit at the contact details provided below.

#### Enquiries:

Telephone: 1800 005 580 (Tas callers only)  
(03) 6233 5438  
Facsimile: (03) 6234 3357  
E-mail: [audithelp@treasury.tas.gov.au](mailto:audithelp@treasury.tas.gov.au)  
Internet: [www.sro.tas.gov.au](http://www.sro.tas.gov.au)

#### By Correspondence:

The Commissioner of State Revenue  
State Revenue Office  
GPO Box 1374  
HOBART Tas 7001

#### In Person:

4<sup>th</sup> Floor, 80 Elizabeth Street, Hobart

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# First Home Owners Grant Act 2000

## Investigations – What you need to know