



Contents	Page
What this Ruling is about	1
Ruling and explanation	1
Date of effect	2
References	2

Public Ruling First Home Owner Grant Act: MULTIPLE ELIGIBLE TRANSACTIONS

A Public Ruling, when issued, is the published view of the Commissioner on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue/s it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant, subsidy or exemption, as the case may be, in accordance with the law.

What this Ruling is about

1. The *First Home Owner Grant Act 2000* (the FHOG Act) provides that the first home owner grant (the grant) is payable on application if the applicant (or if there are two or more applicants, each of the applicants) complies with the eligibility criteria and the transaction for which the grant is sought is an eligible transaction and has been completed.¹
2. Section 5 of the FHOG Act describes the three eligible transactions for which the grant may be sought.
3. This Public Ruling clarifies how the FHOG Act applies if there is more than one eligible transaction.

Ruling and explanation

4. Where an applicant satisfies, or applicants satisfy, the eligibility criteria for more than one completed eligible transaction, the applicant or applicants, must claim the grant for the earliest completed transaction.

¹ Section 10(1) of the FHOG Act

Date of effect

5. This Public Ruling takes effect from the date of issue.

David Smith
 Commissioner of State Revenue
 Date of Issue 24 February 2009

References

Public Ruling	Issued	Dates of effect	
		From	To
FHOGA005.1.1	24 February 2009	24 February 2009	10 October 2012
Supersedes Practice Direction FHOG 5.1	4 August 2003	4 August 2003	23 February 2009