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Public Ruling

First Home Owner Grant and Other Home Owner Grants Act:

MEANING OF 'HOME', 'NEW HOME' AND 'RESIDENTIAL PROPERTY'

A public ruling, when issued, is the published view of the Commissioner of State Revenue (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 or exemption, as the case may be, in accordance with the law.

What this ruling is about

1. The purpose of this ruling is to withdraw Public Ruling FHOGA000.1.7.
2. The Commissioner commenced publishing practice directions on 8 April 2024. Public Ruling FHOGA000.1.7 is to be replaced by Practice Direction FHOGA000.1.1—*Meaning of 'home', 'new home' and 'residential property'*.
3. Public Ruling FHOGA000.1.7 is to be withdrawn.

Ruling and explanation

4. Public Ruling FHOGA000.1.7 is no longer in effect.

Date of effect

5. This public ruling takes effect from 8 April 2024.

Simon McKee
Commissioner of State Revenue
Date of issue: 3 April 2024

References

Public Ruling	Issued	Dates of effect	
		From	To
FHOGA000.1.8	3 April 2024	8 April 2024	Current
FHOGA000.1.7	10 December 2020	10 December 2020	7 April 2024
FHOGA000.1.6	3 November 2020	3 November 2020	9 December 2020
FHOGA000.1.5	26 October 2016	26 October 2016	2 November 2020
FHOGA000.1.4	11 October 2012	11 October 2012	25 October 2016
FHOGA000.1.3	30 March 2010	31 March 2010	10 October 2012
FHOGA000.1.2	21 December 2009	1 January 2010	30 March 2010
FHOGA000.1.1	24 February 2009	24 February 2009	31 December 2009
Supersedes Practice Direction FHOOG 4.2	18 October 2004	18 October 2004	23 February 2009
Supersedes Practice Direction FHOOG 7.1	4 August 2003	4 August 2003	23 February 2009