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

## Public Ruling

### First Home Owner Grant:

#### CONVERSION OF NON-RESIDENTIAL PREMISES TO A HOME

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*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

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1. Public Ruling FHOGA006.1.4 clarifies the first home owner grant treatment of construction undertaken to convert non-residential premises into a home.
2. The Commissioner is currently reviewing Public Ruling FHOGA006.1.4.

### Ruling and explanation

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3. Public Ruling FHOGA006.1.4 is withdrawn and no longer in effect pending the outcome of this review.

### Date of effect

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

**References**

Public Ruling	Issued	Dates of effect	
		From	To
FHOGA006.1.5	1 March 2012	1 March 2012	Current
FHOGA006.1.4	30 March 2010	31 March 2010	29 February 2012
FHOGA006.1.3	21 December 2009	1 January 2010	30 March 2010
FHOGA006.1.2	3 July 2009	3 July 2009	31 December 2009
FHOGA006.1.1	24 February 2009	24 February 2009	2 July 2009
Supersedes Practice Direction FHOG 6.2	22 January 2009	22 January 2009	23 February 2009

Under review