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Public Ruling

First Home Owner Grant and Other Home Owner Grants Act:

ADMINISTRATIVE ARRANGEMENT— INCREASE TO AMOUNT OF FIRST HOME OWNER GRANT

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 FHOGA000.2.1.
2. Public ruling FHOGA000.2.1 sets out the terms of an administrative arrangement that allowed for the first home owner grant (grant) payable under the *First Home Owner Grant and Other Home Owner Grants Act 2000* (Grants Act) to be increased from \$15,000 to \$30,000 (increased grant) for eligible transactions entered into between 20 November 2023 and 30 June 2025 (both dates inclusive).
3. The *Revenue and Other Legislation Amendment Act 2024* retrospectively amends the Grants Act from 20 November 2023 to give legislative effect to the administrative arrangement.
4. Public Ruling FHOGA000.2.1 is to be withdrawn.

Ruling and explanation

5. Public Ruling FHOGA000.2.1 is no longer in effect.

Date of effect

6. This public ruling takes effect from the date of issue.

Simon McKee
Commissioner of State Revenue
Date of issue: 19 June 2024

References

Public Ruling	Issued	Dates of effect	
		From	To
FHOGA000.2.2	19 June 2024	19 June 2024	Current
FHOGA000.2.1	28 November 2023	29 November 2023	18 June 2024