

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

Public Ruling First Home Owner Grant and Other Home Owner Grants Act: ELIGIBLE TRANSACTIONS—ORAL CONTRACTS

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 FHOGA005.2.6.
2. The Commissioner commenced publishing practice directions on 8 April 2024. Public Ruling FHOGA005.2.6 is to be replaced by Practice Direction FHOGA005.1.1—*Eligible transactions—oral contracts*.
3. Public Ruling FHOGA005.2.6 is to be withdrawn.

Ruling and explanation

4. Public Ruling FHOGA005.2.6 is no longer in effect.

Date of effect

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

Simon McKee
Commissioner of State Revenue
Date of issue: 1 August 2025

References

Public Ruling	Issued	Dates of effect	
		From	To
FHGOA005.2.7	1 August 2025	1 August 2025	Current
FHOGA005.2.6	3 November 2020	3 November 2020	31 July 2025
FHOGA005.2.5	3 July 2014	3 July 2014	2 November 2020
FHOGA005.2.4	11 October 2012	11 October 2012	2 July 2014
FHOGA005.2.3	30 March 2010	31 March 2010	10 October 2012
FHOGA005.2.2	21 December 2009	1 January 2010	30 March 2010
FHOGA005.2.1	24 February 2009	24 February 2009	31 December 2009
Supersedes Revenue Ruling FHOG2.1	29 June 2001	29 June 2001	23 February 2009