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Public Ruling

First Home Owner Grant and Other Home Owner Grants Act:

AN INTEREST THAT IS SUBJECT TO A TRUST

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 FHOGA008.1.2.
2. The Commissioner commenced publishing practice directions on 8 April 2024. Public Ruling FHOGA008.1.2 is to be replaced by Practice Direction FHOGA008.1.1—*An interest that is subject to a trust*.
3. Public Ruling FHOGA008.1.2 is to be withdrawn.

Ruling and explanation

4. Public Ruling FHOGA008.1.2 is no longer in effect.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

FHOGA008.1.3

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References

Public Ruling	Issued	Dates of effect	
		From	To
FHOGA008.1.3	1 August 2025	1 August 2025	Current
FHOGA008.1.2	3 November 2020	3 November 2020	31 July 2025
FHOGA008.1.1	24 February 2009	24 February 2009	2 November 2020
Supersedes Practice Direction FHOG 3.2	18 October 2004	18 October 2004	23 February 2009