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Public Ruling First Home Owner Grant and Other Home Owner Grants Act: INSTALMENT 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 FHOGA019.1.3.
2. The Commissioner commenced publishing practice directions on 8 April 2024. Public Ruling FHOGA019.1.3 is to be replaced by Practice Direction FHOGA019.1.1—*Instalment contracts*.
3. Public Ruling FHOGA019.1.3 is to be withdrawn.

Ruling and explanation

4. Public Ruling FHOGA019.1.3 is no longer in effect.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 |
| FHOGA019.1.4 | 1 August 2025 | 1 August 2025 | Current |
| FHOGA019.1.3 | 3 November 2020 | 3 November 2020 | 31 July 2025 |
| FHOGA019.1.2 | 25 September 2012 | 25 September 2012 | 2 November 2020 |
| FHOGA019.1.1 | 24 February 2009 | 24 February 2009 | 11 September 2012 |
| Supersedes Practice Direction FHOG 2.2 | 18 October 2004 | 18 October 2004 | 23 February 2009 |