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## Public Ruling

### First Home Owner Grant and Other Home Owner Grants Act: EXTENSION OF TIME TO LODGE AN OBJECTION

*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. This public ruling sets out the basis on which the Commissioner will make decisions on requests by objectors for an extension of time to lodge an objection under s.56(4) of the *First Home Owner Grant and Other Home Owner Grants Act 2000* (Grants Act).
2. Section 56 of the Grants Act provides that an applicant or former applicant for a grant who is dissatisfied with a decision on an application for a grant—or to require payment of an amount under s.47—may lodge a written objection to the decision with the Commissioner.<sup>1</sup>
3. Section 56 of the Grants Act also requires that:
  - (a) the grounds of objection must be stated fully and in detail in the notice
  - (b) the objection must be lodged within 60 days after the objector receives notice of the decision.
4. Under s.56(4) of the Grants Act, if the Commissioner is satisfied an objector has a reasonable excuse for failing to lodge an objection within the 60-day period, the Commissioner may extend the time for lodging the objection.
5. The objection and review regime in the Grants Act is the principal way in which an applicant or former applicant for a grant can challenge a decision. This requires the applicant or former applicant to lodge an objection within 60 days of receiving notice of the decision.

<sup>1</sup> Section 56(1) and (1A) of the Grants Act

6. The purpose of the 60-day limit in which to lodge an objection is to provide finality to decision-making for grant applications. The discretion to extend the time to lodge an objection is for cases where applicants or former applicants are unable to comply with this requirement through no fault of their own.
7. A satisfactory explanation for failing to comply with the limits set by Parliament is required for an extension of time to be allowed.

## **Ruling and explanation**

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8. The Commissioner decides whether to extend the time to lodge an objection under s.56(4) of the Grants Act on a case-by-case basis, having regard to all the relevant facts and circumstances of each case.

### **Relevant matters for extension of time**

9. In deciding whether to extend the time to lodge an objection, the Commissioner will consider the following matters.
10. The Commissioner must be satisfied that the objector has a reasonable excuse for failing to lodge the objection within 60 days.
11. This requires consideration of the facts and circumstances as to why the objection was not (or will not be) lodged within 60 days. This includes:
  - (a) the objector's explanation for their inability to lodge the objection within 60 days
  - (b) any circumstances beyond the objector's control that prevented the objector lodging the objection within 60 days
  - (c) any steps the objector may have taken to resolve the issue or pursue their rights with the Commissioner and the Commissioner's response to those steps
  - (d) any other reasons provided by the objector.
12. If satisfied that the objector has a reasonable excuse for failing to lodge the objection within 60 days, the Commissioner will consider whether, having regard to all relevant considerations, the discretion to extend time for lodging the objection should be exercised in favour of the objector.
13. In exercising the discretion, the Commissioner considers the following discretionary factors:
  - (a) the legislative purpose of having a time limit to lodge objections (see paragraphs 5 to 7 above)
  - (b) the objector's explanation for the delay
  - (c) the circumstances of the delay, including extent of the delay
  - (d) whether the objector has an arguable case, determined by reference to the objection itself and the material provided by the objector
  - (e) prejudice to the objector if the extension of time is refused

(f) any other reasons provided by the objector.

14. The requirement that there be an arguable case does not require consideration of merit or prospects. However, the case must have some legal grounds and not be frivolous.

#### **Request for extension of time—requirements**

15. The objector should make a written request to the Commissioner for an extension of time to lodge an objection. The request should be made through the objection form<sup>2</sup> or otherwise in writing. The request must set out the facts and circumstances relating to the matter.
16. The request for an extension of time may be made together with the lodgement of the objection.
17. An extension of time may also be requested before the expiry of the 60-day period if the objector expects they will be unable to lodge the objection within the time limit. In that case, the objector must provide sufficient information about the grounds of objection for the Commissioner to form a view about whether the objector has an arguable case.

#### **Request for extension of time—onus**

18. The objector has the onus of establishing why the Commissioner should exercise the discretion to extend the time to lodge their objection.

## **Date of effect**

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

Simon McKee  
Commissioner of State Revenue  
Date of issue: 5 December 2025

## **References**

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Public Ruling	Issued	Dates of effect	
		From	To
FHOGA056.1.1	5 December 2025	5 December 2025	Current

<sup>2</sup> Form GEN1–Objection can be found at [gro.qld.gov.au/forms](http://gro.qld.gov.au/forms).