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## Public Ruling

### First Home Owner Grant Act:

### RESIDENCE REQUIREMENTS—

### COMMISSIONER DISCRETIONS

*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. Public Ruling FHOGA015.2.2 outlines an administrative arrangement that applied from 4 July 2013, pending amendment to the *First Home Owner Grant Act 2000* (the FHOG Act). The administrative arrangement enabled the FHOG Act to be administered on the basis that the Commissioner's discretions contained in s.15 of the FHOG Act can be exercised at any time, even when the period to which the discretion relates has expired.
2. The *Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015* amends s.15 of the FHOG Act to give effect to the administrative arrangement.
3. The amendment applies in relation to an approval or exemption given by the Commissioner on or after 4 July 2013.<sup>1</sup>
4. Public Ruling FHOGA015.2.2 is to be withdrawn.

## Ruling and explanation

5. Public Ruling FHOGA015.2.2 is no longer in effect.

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<sup>1</sup> Section 82 of the FHOG Act

# FHOGA015.2.3

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## Date of effect

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6. This Public Ruling takes effect from the date of issue.

Elizabeth Goli  
Commissioner of State Revenue  
Date of issue: 24 June 2015

## References

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Public Ruling	Issued	Dates of effect	
		From	To
FHOGA015.2.3	24 June 2015	24 June 2015	Current
FHOGA015.2.2	29 July 2013	29 July 2013	23 June 2015
FHOGA015.2.1	12 July 2013	12 July 2013	28 July 2013