

Revenue Ruling

First Home & Housing Construction Grants Act 2000

FHOG006

EX GRATIA SCHEME FOR THE PROVISION OF THE SENIORS HOUSING GRANT FOR NEW HOME CONTRACTS ENTERED INTO BETWEEN 22 FEBRUARY 2014 AND 30 JUNE 2014

Preamble

On 22 February 2014, the Government announced that if re-elected it would introduce a \$8500 grant for persons 60 years of age and over who purchase a new home to live in.

The Seniors Housing Grant (SHG) was introduced to assist persons over 60 years of age purchasing a new principal place of residence that is more suitable to their current needs and to reduce the relative impact of stamp duty.

Under the *First Home and Housing Construction Grants Act 2000* (the "Act"), the SHG is a once off grant of up to \$8500, available to natural persons, aged 60 years or more, who purchase or build a new home valued at up to \$400 000 and which phases out for eligible homes valued at up to \$450 000.

One of the criteria for the SHG is that the commencement date of the eligible transaction, being a new home transaction, is on or after 1 July 2014 but before 30 June 2016.

Ruling

In view of the underlying policy for the SHG, and to provide consistent treatment to persons who commenced an eligible transaction following the announcement of the introduction of the SHG but prior to its commencement on 1 July 2014, the Treasurer has approved an *ex gratia* scheme whereby, subject to meeting all the other criteria for the SHG, all otherwise eligible transactions commenced between 22 February 2014 (being the date the Government announced it would introduce the SHG if re-elected) and 30 June 2014 inclusive, will be eligible for *ex gratia* relief payments equivalent to the SHG.

RevenueSA reserves the right to recover any *ex gratia* payment made where a recipient does not otherwise comply with the remaining requirements under the Act.

Further Information

Further information relating to the SHG, including the eligibility requirements, is outlined on the [Seniors Housing Grant](#) page on RevenueSA's website.

If you are unsure about any aspect concerning your eligibility, it is important that you contact RevenueSA for clarification before proceeding with your application.

Applications for an *ex gratia* payment should be made directly with RevenueSA.

This Revenue Ruling applies to all otherwise eligible transactions commenced between 22 February 2014 and 30 June 2014 inclusive.

Further information can be obtained from RevenueSA.

Location	RevenueSA State Administration Centre 200 Victoria Square East ADELAIDE SA 5000
Postal	Commissioner of State Taxation RevenueSA GPO Box 1353 ADELAIDE SA 5001
Telephone	(08) 8226 3750
Facsimile	(08) 8226 3737
Email	fhog.support@sa.gov.au
Website	revenuesa.sa.gov.au

History

This Revenue Ruling is effective from 30 March 2015.

This is the first Revenue Ruling issued on this topic.

Mike Walker
COMMISSIONER OF STATE TAXATION
30 March 2015