

SOUTH AUSTRALIA



RevenueSA

First Home Owner Grant

Circular No. 206

**FIRST HOME OWNER GRANT (NEW ZEALAND CITIZENS)
AMENDMENT ACT 2000**

The First Home Owner Grant (New Zealand Citizens) Amendment Act 2000 was assented to on 9 November 2000, and operates from 1 July 2000.

Pursuant to the *First Home Owner Grant Act 2000*, only persons who are Australian citizens pursuant to the *Australian Citizenship Act 1948* (Cwth) or Permanent Residents pursuant to the *Migration Act 1958* (Cwth) are entitled to receive the First Home Owner Grant ("FHOG").

The amending Act ensures that New Zealand citizens permanently residing in Australia, who hold Special Category Visas, are eligible for the FHOG on the purchase of their first home, providing all other FHOG criteria are met.

Further information regarding the FHOG may be found in Circular No. 200.

FURTHER INFORMATION

Location

RevenueSA
Taxpayer Services
State Administration Centre
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Postal

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9 November 2000

COMMISSIONER OF STATE TAXATION