

De facto Partners

Introduction

1. This ruling outlines the factors the Commissioner of State Revenue (Commissioner) will consider when determining if an applicant has a de facto partner for the purposes of the first home owner grant (grant).
2. Under the _____ (FHOG Act), the term _____ is taken to mean the person with whom the applicant is living in a marriage-

eligible transaction.⁸ The weight to be given to each factor will vary depending on the circumstances, with the object of identifying the presence or absence of the essential character of a de facto relationship being a 'marriage-like relationship'. The following list of factors includes the type of information that may need to be obtained.

(a)

Where there has been a break in the continuity of the relationship, consideration will be given to the length of the break and the extent of the breakdown, and the periods of cohabitation may be looked at in their entirety to determine if the de facto relationship was in existence for two years or more.

(b)

The degree of financial dependence or interdependence, and any arrangements for financial support, between the relevant persons, particularly whether they:

(i) are in paid employment or receiving any income from any other source

(ii) have any joint bank or credit union accounts, credit cards or loans

(iii) s10.8 (6) (b) 3 (r) (d) 3 (e) 3 (f) 3 (g) 3 (h) 3 (i) 3 (j) 3 (k) 3 (l) 3 (m) 3 (n) 3 (o) 3 (p) 3 (q) 3 (r) 3 (s) 3 (t) 3 (u) 3 (v) 3 (w) 3 (x) 3 (y) 3 (z) 3 (aa) 3 (ab) 3 (ac) 3 (ad) 3 (ae) 3 (af) 3 (ag) 3 (ah) 3 (ai) 3 (aj) 3 (ak) 3 (al) 3 (am) 3 (an) 3 (ao) 3 (ap) 3 (aq) 3 (ar) 3 (as) 3 (at) 3 (au) 3 (av) 3 (aw) 3 (ax) 3 (ay) 3 (az) 3 (ba) 3 (bb) 3 (bc) 3 (bd) 3 (be) 3 (bf) 3 (bg) 3 (bh) 3 (bi) 3 (bj) 3 (bk) 3 (bl) 3 (bm) 3 (bn) 3 (bo) 3 (bp) 3 (bq) 3 (br) 3 (bs) 3 (bt) 3 (bu) 3 (bv) 3 (bw) 3 (bx) 3 (by) 3 (bz) 3 (ca) 3 (cb) 3 (cc) 3 (cd) 3 (ce) 3 (cf) 3 (cg) 3 (ch) 3 (ci) 3 (cj) 3 (ck) 3 (cl) 3 (cm) 3 (cn) 3 (co) 3 (cp) 3 (cq) 3 (cr) 3 (cs) 3 (ct) 3 (cu) 3 (cv) 3 (cw) 3 (cx) 3 (cy) 3 (cz) 3 (da) 3 (db) 3 (dc) 3 (dd) 3 (de) 3 (df) 3 (dg) 3 (dh) 3 (di) 3 (dj) 3 (dk) 3 (dl) 3 (dm) 3 (dn) 3 (do) 3 (dp) 3 (dq) 3 (dr) 3 (ds) 3 (dt) 3 (du) 3 (dv) 3 (dw) 3 (dx) 3 (dy) 3 (dz) 3 (ea) 3 (eb) 3 (ec) 3 (ed) 3 (ee) 3 (ef) 3 (eg) 3 (eh) 3 (ei) 3 (ej) 3 (ek) 3 (el) 3 (em) 3 (en) 3 (eo) 3 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8. Information may be obtained by interviewing the relevant persons and any other persons, or by collecting information from financial institutions, the applicant's employer, friends and family, or other organisations that may hold the relevant information or have formed a view as to the applicant's relationship status.

Ruling History

| Revenue Ruling | Issued | Effective Date | |
|----------------|---------------|----------------|--------------|
| | | From | To |
| FHOG 4.0 | 6 August 2012 | 6 August 2012 | 28 June 2017 |
| FHOG 4.1 | 29 June 2017 | 29 June 2017 | Current |