## LCR 2018/5W - First home super saver scheme

UThis cover sheet is provided for information only. It does not form part of *LCR 2018/5W - First* home super saver scheme

This document has changed over time. This is a consolidated version of the ruling which was published on 13 September 2024



Page 1 of 1

# Notice of Withdrawal

### Law Companion Ruling

### First home super saver scheme

Law Companion Ruling LCR 2018/5 is withdrawn with effect from 15 September 2024.

1. LCR 2018/5, which issued on 15 August 2018, provides guidance on the operation of the First home super saver scheme.

2. The First home super saver scheme law was amended by the *Treasury Laws Amendment (2023 Measures No. 3) Act 2023*. Those amendments commence on 15 September 2024.

3. LCR 2018/5 is to be replaced by Taxation Ruling TR 2024/4 *First home super saver scheme* which issues on 16 September 2024 and provides guidance on the operation of the scheme following those amendments.

4. To the extent that the views in LCR 2018/5 still apply, they have been incorporated into TR 2024/4.

#### **Commissioner of Taxation** 13 September 2024

#### ATO references

NO:	1-ZJBLA2S
ISSN:	2209-1300

### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).