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# Notice of Withdrawal

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Law Companion Ruling LCR 2018/5 is withdrawn with effect from 15 September 2024.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

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**Commissioner of Taxation**  
13 September 2024

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ATO references

NO: 1-ZJBLA2S  
ISSN: 2209-1300

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