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Public Ruling
Duties Act:

**TRANSFER DUTY – ADMINISTRATIVE
ARRANGEMENT – RELIEF FOR DUTIABLE
TRANSACTIONS IN SETTLEMENT OF NATIVE
TITLE CLAIMS**

A Public Ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a Public Ruling, the change in the law overrides the Public Ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

What this Ruling is about

1. The settlement of native title claims under the *Native Title Act 1993* (Cwlth) may involve the transfer of land pursuant to an Indigenous Land Use Agreement (ILUA).
2. Public Ruling DA000.6.1 outlines an administrative arrangement under which, subject to conditions, ex gratia relief will be provided from transfer duty payable as a result of the transfer of land pursuant to an ILUA.
3. The *Revenue Legislation Amendment Act 2011* inserted section 151A in the *Duties Act 2001* to give effect to this administrative arrangement. The amendment is effective from 8 April 2011.
4. Public Ruling DA000.6.1 is to be withdrawn.

Ruling and explanation

5. Public Ruling DA000.6.1 is no longer in effect.

Date of effect

6. This Public Ruling takes effect from the date of issue.

Tony Kulpa
Deputy Commissioner of State Revenue
Date of Issue 20 June 2011

References

Public Ruling	Issued	Dates of effect	
		From	To
DA000.6.2	Date of Issue	20 June 2011	Current
DA000.6.1	24 February 2009	24 February 2009	7 April 2011
Supersedes Practice Direction DA 76.1	19 July 2007	19 July 2007	23 February 2009