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## Public Ruling Duties Act:

### **POOLED SUPERANNUATION TRUSTS MAY QUALIFY AS POOLED PUBLIC INVESTMENT UNIT TRUSTS**

*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. Public Ruling DA075.1.1 outlines an administrative arrangement that applied from 6 September 2011, pending amendment of the *Duties Act 2001* (the Duties Act). The administrative arrangement applied the definition of a pooled public investment unit trust in the Duties Act<sup>1</sup> so that certain pooled superannuation trusts<sup>2</sup> might qualify under the definition where all other relevant conditions are met.
2. The *Revenue Amendment and Trade and Investment Queensland Act 2013* amends section 75 of the Duties Act to give effect to the administrative arrangement.
3. The amendment is effective from 6 September 2011.<sup>3</sup>
4. Public Ruling DA075.1.1 is to be withdrawn.

## Ruling and explanation

5. Public Ruling DA075.1.1 is no longer in effect.

<sup>1</sup> Section 75 of the Duties Act

<sup>2</sup> See definition in Schedule 6 of the Duties Act.

<sup>3</sup> Section 2(1) of the *Revenue Amendment and Trade and Investment Queensland Act 2013*

## Date of effect

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

David Smith  
Commissioner of State Revenue  
Date of issue: 24 June 2013

## References

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Public Ruling	Issued	Dates of effect	
		From	To
DA075.1.2	24 June 2013	24 June 2013	Current
DA075.1.1	10 October 2011	6 September 2011	23 June 2013