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Public Ruling Duties Act:

TRANSFER DUTY EXEMPTION FOR QUALIFYING VESTINGS OF LAND IN THE STATE

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 DA145.1.1 outlines an administrative arrangement that applied from 25 February 2014, pending amendment of the *Duties Act 2001* (the Duties Act). The administrative arrangement extended the application of s.145 of the Duties Act to apply to a dutiable transaction of a vesting of land in the State for one of the qualifying purposes referred to in s.145 of the Duties Act.
2. The *Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015* amends s.145 of the Duties Act to give effect to the administrative arrangement.
3. The amendment applies to a vesting of land in the State made on or after 25 February 2014.¹
4. Public Ruling DA145.1.1 is to be withdrawn.

Ruling and explanation

5. Public Ruling DA145.1.1 is no longer in effect.

¹ Section 656 of the Duties Act

Date of effect

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

Elizabeth Goli
Commissioner of State Revenue
Date of issue: 24 June 2015

References

Public Ruling	Issued	Dates of effect	
		From	To
DA145.1.2	24 June 2015	24 June 2015	Current
DA145.1.1	27 March 2014	27 March 2014	23 June 2015