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**Public Ruling
Duties Act:**

**EXEMPTION FOR DECEASED PERSON'S
ESTATE—EXTENSION TO CERTAIN
STATUTORY VESTINGS**

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 purpose of this ruling is to withdraw Public Ruling DA124.3.2.
2. Public Ruling DA124.3.2 sets out the terms of an administrative arrangement that, pending amendment of the *Duties Act 2001* (Duties Act), extends the exemption under s.124 of the Duties Act to certain dutiable transactions involving the vesting of dutiable property.
3. The administrative arrangement was first approved on 3 April 2017 to enable the exemption in s.124 of the Duties Act to apply to a dutiable transaction that is a vesting of dutiable property pursuant to s.45 of the *Succession Act 1981*, to the extent that the vesting gives effect to a distribution in the estate of a deceased person.
4. On 6 August 2019, an extension to the administrative arrangement was approved to enable the exemption in s.124 of the Duties Act to apply to a dutiable transaction that is a vesting of dutiable property pursuant to ss.69A and 96 of the *Aboriginal and Torres Strait Islander Land Holding Act 2013*, to the extent that the vesting gives effect to a distribution in the estate of a deceased person.
5. The *Revenue Legislation Amendment Act 2022* amended the Duties Act to insert s.124(d)-(e) to give effect to the administrative arrangement.
6. Section 124(d) of the Duties Act is taken to have had effect from 3 April 2017.¹
7. Section 124(e) of the Duties Act is taken to have had effect from 6 August 2019.²
8. Public ruling DA124.3.2 is to be withdrawn.

¹ Section 676(1) of the Duties Act

² Section 676(2) of the Duties Act

Ruling and explanation

9. Public Ruling DA124.3.2 is no longer in effect.

Date of effect

10. This public ruling takes effect from 30 June 2022.

Mark Jackson
Commissioner of State Revenue
Date of issue: 30 June 2022

References

Public Ruling	Issued	Dates of effect	
		From	To
DA124.3.3	30 June 2022	30 June 2022	Current
DA124.3.2	19 December 2019	19 December 2019	29 June 2022
DA124.3.1	12 February 2018	12 February 2018	18 December 2019