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## Public Ruling Duties Act:

### **TRANSFERS OR AGREEMENTS BY WAY OF GIFT OF RESIDENTIAL LAND WITHIN A MARRIAGE OR DE FACTO RELATIONSHIP**

*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 DA151.1.1 outlines an administrative arrangement which broadens the scope of the exemption contained in s.151 of the *Duties Act 2001* (the Duties Act) such that an agreement for the transfer or the transfer of the principal residence to one spouse or partner from the other, by way of gift (but subject to an existing mortgage), may qualify for the exemption.
2. The *Revenue and Other Legislation Amendment Act 2010* amends s.151 of the Duties Act to give effect to the administrative arrangement referred to above.
3. The amendment is taken to be effective from 2 May 2003.<sup>1</sup>
4. Public Ruling DA151.1.1 is to be withdrawn.

## Ruling and explanation

5. Public Ruling DA151.1.1 is no longer in effect.

<sup>1</sup> Section 616 of the Duties Act

## 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 16 April 2010

## References

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Public Ruling	Issued	Dates of effect	
		From	To
DA151.1.2	16 April 2010	16 April 2010	Current
DA151.1.1	24 February 2009	24 February 2009	15 April 2010
Supersedes Practice Direction DA 67.1	17 January 2006	17 January 2006	23 February 2009