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Public Ruling Duties Act:

ADMINISTRATIVE ARRANGEMENT— SECTION 375 OF THE *DUTIES ACT 2001*— INSURANCE DUTY EXEMPTION FOR HEALTH INSURANCE

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 DA375.1 outlines an administrative arrangement that, pending an amendment to the *Duties Act 2001* (the Duties Act), extended the exemption under s.375 of the Duties Act to overseas student health cover and temporary visa holder health cover offered by private health insurers as defined in the *Private Health Insurance Act 2007* (Cwlth).
2. The *Revenue and Other Legislation Amendment Act 2016* amends the Duties Act to give effect to the administrative arrangement.
3. The amendment to s.375 of the Duties Act is taken to have effect from 14 October 2014.¹
4. Public Ruling DA375.1.1 is to be withdrawn.

Ruling and explanation

5. Public Ruling DA375.1.1 is no longer in effect.

¹ Section 665 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: 12 December 2016

References

| Public Ruling | Issued | Dates of effect | |
|---------------|------------------|------------------|------------------|
| | | From | To |
| DA375.1.2 | 12 December 2016 | 12 December 2016 | Current |
| DA375.1.1 | 14 October 2014 | 14 October 2014 | 11 December 2016 |