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Public Ruling Duties Act:

TRANSFER DUTY – ADMINISTRATIVE ARRANGEMENT – RELIEF FOR CERTAIN DUTIABLE TRANSACTIONS RELATING TO A SPECIAL DISABILITY TRUST

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 DA000.9.1 outlines an administrative arrangement under which ex gratia relief will be provided from transfer duty otherwise payable on certain dutiable transactions relating to a special disability trust.
2. The *Revenue and Other Legislation Amendment Act 2011* inserted section 126A into the *Duties Act 2001* to give effect to this administrative arrangement. The amendment is effective from 8 April 2011.
3. Public Ruling DA000.9.1 is to be withdrawn.

Ruling and explanation

4. Public Ruling DA000.9.1 is no longer in effect.

Date of effect

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

Tony Kulpa
Deputy Commissioner of State Revenue
Date of Issue: 20 June 2011

References

Public Ruling	Issued	Dates of effect	
		From	To
DA000.9.2	20 June 2011	20 June 2011	Current
DA000.9.1	16 December 2010	16 December 2010	7 April 2011