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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. Under section 426 of the *Duties Act 2001* (Duties Act), the State is not liable to pay duty unless the Duties Act expressly provides otherwise.
2. The State may be liable for duty under section 17(1) of the Duties Act, which provides that transfer duty on a statutory dutiable transaction must be paid by the statutory entity under the transaction.
3. A 'statutory dutiable transaction' is defined in schedule 6 of the Duties Act as a dutiable transaction mentioned in section 9(1)(a)–(d) under which a statutory entity makes a compulsory acquisition of dutiable property. A 'statutory entity' is defined in schedule 6 as:
  - (a) a constructing authority under the *Acquisition of Land Act 1967*; or
  - (b) an entity that is established under an Act and authorised under the Act to acquire property.
4. Section 145 of the Duties Act provides that transfer duty is not imposed on a dutiable transaction that is a transfer of land to the State for the following purposes (qualifying purposes):
  - (a) a public purpose under the *Acquisition of Land Act 1967*; or
  - (b) a community purpose under the *Land Act 1994*.
5. On 25 February 2014, an administrative arrangement was approved to extend the application of section 145 to apply to the dutiable transaction of a vesting of land in the State for one of the qualifying purposes referred to in section 145.

6. This Public Ruling sets out the terms of the administrative arrangement.

## **Ruling and explanation**

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7. Section 145 of the Duties Act will also apply so that transfer duty is not imposed on a vesting of land in the State for a qualifying purpose,<sup>1</sup> provided the vesting:
- (a) is by, or expressly authorised by, statute law; and
  - (b) occurs on or after 25 February 2014.

## **Date of effect**

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

Elizabeth Goli  
for the Commissioner of State Revenue  
Date of issue: 27 March 2014

## **References**

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

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<sup>1</sup> Refer to paragraph 4.