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Public Ruling Duties Act:

TRANSFER DUTY – CHANGE OF TRUSTEE EXEMPTION – ADMINISTRATIVE ARRANGEMENT

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 DA117.1.1 outlines an administrative arrangement under which, pending amendment to the *Duties Act 2001* (the Duties Act), s.117 of the Duties Act is expanded to apply even if the rights or interest of a beneficiary are altered, provided that certain conditions are satisfied.
2. The *Revenue and Other Legislation Amendment Act 2010* amends s.117 of the Duties Act to give effect to the administrative arrangement referred to above.
3. The amendment is effective from 13 August 2004.¹
4. Public Ruling DA117.1.1 is to be withdrawn.

Ruling and explanation

5. Public Ruling DA117.1.1 is no longer in effect.

¹ Section 615 of the Duties Act

Date of effect

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

David Smith
Commissioner of State Revenue
Date of Issue 16 April 2010

References

Public Ruling	Issued	Dates of effect	
		From	To
DA117.1.2	16 April 2010	16 April 2010	Current
DA117.1.1	24 February 2009	24 February 2009	15 April 2010
Supersedes Practice Direction DA 70.1	13 August 2004	13 August 2004	23 February 2009