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**Public Ruling**  
**Duties Act:**

**LANDHOLDER DUTY—DUTIABLE VALUE OF  
RELEVANT ACQUISITION IN A PRIVATE  
LANDHOLDER**

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*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**

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1. Public Ruling DA179.1.1 outlines an administrative arrangement that, pending legislative amendment to the *Duties Act 2001* (the Duties Act), enables s.179(4) of the Duties Act to be administered on the basis that the cross-reference to s.409(2) is instead a cross-reference to s.409(3) of the Duties Act. The administrative arrangement was approved on 22 August 2017.
2. The *Revenue and Other Legislation Amendment Act 2018* amended s.179(4) of the Duties Act to give effect to the administrative arrangement.
3. The amendment is taken to have had effect from 22 August 2017.<sup>1</sup>
4. Public Ruling DA179.1.1 is to be withdrawn.

## **Ruling and explanation**

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5. Public Ruling DA179.1.1 is no longer in effect.

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<sup>1</sup> Section 673 of the Duties Act

## Date of effect

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6. This public ruling takes effect from the date of issue.

Elizabeth Goli  
Commissioner of State Revenue  
Date of issue: 12 November 2018

## References

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Public Ruling	Issued	Dates of effect	
		From	To
DA179.1.2	12 November 2018	12 November 2018	Current
DA179.1.1	7 September 2017	7 September 2017	11 November 2018