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Public Ruling
Duties Act:

**TRANSFER DUTY RELIEF ON ACQUISITION
OF RURAL PROPERTIES FOR FARM
RATIONALISATION PURPOSES**

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 DA000.7.2 outlines a scheme that provided ex gratia relief from transfer duty otherwise payable on the transfer of farm properties from joint owners to individual owners, where specific conditions were met.
2. The relief under this scheme was discontinued with effect on and from 1 September 2013, as announced on the Office of State Revenue website on 18 July 2013.
3. Consequently, Public Ruling DA000.7.2 is withdrawn.

Ruling and explanation

4. Public Ruling DA000.7.2 is no longer in effect.

Date of effect

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

References

| Public Ruling | Issued | Dates of effect | |
|---------------|-----------------|-----------------|-----------------|
| | | From | To |
| DA000.7.3 | 22 January 2014 | 22 January 2014 | Current |
| DA000.7.2 | 16 August 2013 | 16 August 2013 | 21 January 2014 |
| DA000.7.1 | 1 February 2010 | 1 February 2010 | 15 August 2013 |