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Public Ruling Duties Act:

TRANSFER DUTY RELIEF—INCORPORATION OF CERTAIN ASSOCIATIONS

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 DA427.1.1 outlines an approved administrative arrangement under which ex gratia relief will be provided from transfer duty otherwise payable on the vesting of property because of an association's incorporation under the *Corporations Act 2001* (Cwlth), in certain circumstances.
2. The *Revenue and Other Legislation Amendment Act 2010* amends s.427 of the Duties Act to give effect to the administrative arrangement referred to above.
3. The amendment is effective from 26 March 2010.
4. Public Ruling DA427.1.1 is to be withdrawn.

Ruling and explanation

5. Public Ruling DA427.1.1 is no longer in effect.

Date of effect

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

David Smith
Commissioner of State Revenue
Date of Issue 15 April 2010

References

Public Ruling	Issued	Dates of effect	
		From	To
DA427.1.2	15 April 2010	15 April 2010	Current
DA427.1.1	24 February 2009	24 February 2009	14 April 2010
Supersedes Practice Direction DA 58.1	6 January 2003	20 November 2002	23 February 2009