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Public Ruling General:

WITHDRAWAL OF LAND TAX PUBLIC RULINGS RELATING TO THE *LAND TAX ACT 1915*

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. The *Land Tax Act 2010* repealed the *Land Tax Act 1915* (the repealed Act) with effect from 30 June 2010.
2. Public Ruling GEN001—*Public Ruling system: explanation and status* permits the Commissioner to issue a single General (GEN) Public Ruling to withdraw all of the Public Rulings in relation to a particular Act.
3. The purpose of this Public Ruling is to withdraw all Public Rulings previously issued by the Commissioner in relation to the repealed Act.

Ruling and explanation

4. All Land Tax Public Rulings, relating to the repealed Act, which were in effect immediately before midnight¹ on 29 June 2010 are no longer in effect as at midnight on 29 June 2010.
5. The withdrawn Rulings will continue to apply in respect of land tax liabilities arising prior to 30 June 2010.
6. Access to the withdrawn Rulings will be available via the Historical Library area of the Office of State Revenue's website.
7. The abbreviated name of the Act in relation to the withdrawn Rulings will be changed to LTA(1915). For example, LTA003CA.1.2—*Meaning of 'held for sale' in s.3CA(1)(d) of the Land Tax Act 1915* will be changed to LTA(1915)003CA.1.2.

¹ Midnight is defined in s.36 of the *Acts Interpretation Act 1954* as 'in relation to a particular day...the point of time at which the day ends'.

Date of effect

8. This Public Ruling takes effect from 30 June 2010.

David Smith
Commissioner of State Revenue
Date of Issue 30 June 2010

References

Public Ruling	Issued	Dates of effect	
		From	To
GEN009.1	30 June 2010	30 June 2010	Current