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Public Ruling

Payroll Tax Act—Harmonised: EXEMPT CHARITABLE INSTITUTIONS— MEANING OF ‘EXCLUSIVELY’

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 *Pay-roll Tax (Harmonisation) Amendment Act 2008* amended the *Payroll Tax Act 1971* (the Payroll Tax Act) with effect from 1 July 2008 to harmonise certain aspects of Queensland's payroll tax system with the systems of other jurisdictions.
2. Public Ruling PTA009.2 explained the interpretation adopted by the Commissioner of State Revenue (the Commissioner) of the term ‘exclusively’ as referred to in s.14(2) of the Payroll Tax Act in respect of exempt charitable institutions.
3. Public Ruling PTA009.2 is to be withdrawn.

Ruling and explanation

4. Public Ruling PTA009.2 is no longer in effect.

Date of effect

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

David Smith
Commissioner of State Revenue
Date of Issue 16 March 2011

References

Public Ruling	Issued	Dates of effect	
		From	To
PTA009.3	16 March 2011	16 March 2011	Current
PTA009.2	3 July 2009	3 July 2009	15 March 2011
PTA009.1	24 February 2009	1 July 2008	2 July 2009

Withdrawn