

Contents	Page
What this Ruling is about	1
Ruling and explanation	1
Date of effect	2
References	2

## Public Ruling Land Tax Act:

### EXEMPTION FOR TRADE UNIONS—*LAND TAX ACT 1915*

A Public Ruling, when issued, is the published view of 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, subsidy or exemption, as the case may be, in accordance with the law.

## What this Ruling is about

1. Section 13(1)(c) of the *Land Tax Act 1915* (the Land Tax Act) provides that all land owned by or in trust for any trade union is exempt from land tax provided such land is not used to carry on a business of pecuniary profit.
2. The purpose of this Public Ruling is to clarify the meaning of trade union for land tax purposes and whether vacant land held by a trade union qualifies for the exemption.

## Ruling and explanation

### Meaning of trade union

3. The term trade union is not defined in the Land Tax Act or the *Acts Interpretation Act 1954*. Therefore the term retains its ordinary meaning for the purposes of applying s.13(1)(c) of the Land Tax Act.
4. Trade union is defined in the dictionary to mean ‘an association of employees formed to improve their incomes and working conditions by collective bargaining’.<sup>1</sup>

### Vacant Land

5. Vacant land owned by or in trust for a trade union will be exempt from land tax provided it is not being used to carry on a business for pecuniary profit (for example, a turf farm).

<sup>1</sup> The Collins Concise Dictionary Australian Edition

## Date of effect

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

David Smith  
Commissioner of Land Tax  
Date of Issue 24 February 2009

## References

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Public Ruling	Issued	Dates of effect	
		From	To
LTA013.1.1	24 February 2009	24 February 2009	29 June 2009
Supersedes Practice Direction LT 2.1	28 August 1998	28 August 1998	23 February 2009