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Public Ruling Land Tax Act:

SECTION 20 OF THE *LAND TAX ACT 1915* – ALTERATIONS OF ASSESSMENTS

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 20 of the *Land Tax Act 1915* (the Land Tax Act), as in force prior to the commencement of Part 6 of the *Revenue and Other Legislation Amendment Act 2009* (the Amending Act), provided the Commissioner with the authority to alter land tax assessments. Public Ruling LTA020.1.1 outlined the Commissioner's practice in relation to s.20 of the Land Tax Act.
2. As from 30 June 2009, the Amending Act amended the Land Tax Act so that it became a revenue law under the *Taxation Administration Act 2001* (the Administration Act). On and from that date, matters dealing with the administration of land tax (including the assessment and reassessment of land tax) are covered by the relevant provisions of the Administration Act, subject to Part 9 Division 5 of the Land Tax Act.¹
3. Any reassessments of land tax liabilities arising for a financial year starting on or after 1 July 2009 will be made under Part 3 Division 3 of the Administration Act.
4. Public Ruling LTA020.1.1 has therefore been withdrawn.

Ruling and explanation

5. Public Ruling LTA020.1.1 is no longer in effect.

¹ Sections 69 and 72(2) of the Land Tax Act provides that the Land Tax Act as in force prior to 30 June 2009 still applies in relation to land tax liabilities arising for the financial years up to and including 2008–09.

LTA(1915)020.1.2**Date of effect**

6. This Public Ruling applies to all land tax liabilities arising for a financial year starting on or after 1 July 2009.

David Smith
 Commissioner of State Revenue
 Date of Issue 3 July 2009

References

Public Ruling	Issued	Dates of effect	
		From	To
LTA020.1.2	3 July 2009	1 July 2009	29 June 2010
LTA020.1.1	24 February 2009	24 February 2009	30 June 2009
Supersedes Practice Direction LT 13.1	6 July 2004	6 July 2004	23 February 2009