

## Public Ruling

Ruling Number	: PUB-GEN-2005-5
Title	: Explanation and Status of Revenue Rulings
Tax Line	: Duties, First Home Owners Grant, Land Tax, Pay-roll Tax
Legislative Reference	: <i>First Home Owner Grant Act 2000, Duties Act 2001, Land Tax Act 2000 Pay-roll Tax Act 1971, Taxation Administration Act 1997</i>
Previous Ruling	: PUB-GEN-2001-1
Date of Ruling	: 4 July 2005
Attachments	:

This ruling clarifies the status and effect of Revenue Rulings issued by the State Revenue Office (SRO).

### Preamble

A new Revenue Rulings system was introduced on 23 February 2001 as a method of publishing and disseminating decisions on the interpretation of legislation administered by the SRO.

The purpose of this ruling is to clarify the status and effect of Revenue Rulings.

It should be noted that Revenue Rulings issued by the SRO are not conclusive statements of the law. They represent the interpretation of the law being applied by this Office over the period the ruling is effective.

In using Revenue Rulings, it should be recognised that they cannot override the provisions of the relevant legislation. Statements or declarations by the Commissioner of State Revenue do not have the effect of an estoppel against the operation of the law.

Revenue Rulings are intended to assist in the interpretation of revenue laws in given circumstances. They may be overruled by legislative amendments, or by decisions of appellate tribunals or courts.

### Explanation of Public Rulings, Private Rulings

Revenue Rulings will be in two forms - Public Rulings and Private Rulings. These are prepared using the following criteria:

## Public Rulings

Provide an interpretation, precedent, practice or procedure to be followed in making a decision that affects the rights or liabilities of persons or organisations paying taxes, duties, levies or receiving grants under the laws administered by the SRO. Public Rulings are public documents.

## Private Rulings

Provide an interpretation, precedent, practice or procedure to be followed in making a decision that affects the rights or liabilities of persons or organisations paying taxes, duties, levies or receiving grants under the laws administered by the SRO. Private Rulings are given to a specific taxpayer (or group of taxpayers) and relate only to specific events or specific circumstances of the affected taxpayer(s). Private Rulings are not public information and are provided solely for the use of the affected taxpayer(s). If the facts or circumstances change after the Private Ruling has issued, the taxpayer or their representative is required to contact the SRO to clarify whether the Private Ruling remains applicable.

## The Date of Effect, Status of Previous Revenue Rulings and Numbering System

### Date of Effect

Unless otherwise stated, the date of effect of a Revenue Ruling is the date of issue.

### Previous Ruling

Unless otherwise stated, the Revenue Ruling replace any previous Revenue Ruling(s) identified.

### How Rulings Are Numbered

Revenue Rulings will be numbered using the following protocol:

#### 1. Three letters representing the type of Revenue Ruling

**PUB** – Public Ruling

**PVT** – Private Ruling

#### 2. Two letters representing the tax-line or grant scheme

**PT** – Pay-roll Tax

**DUT** – Duties

**LT** – Land Tax

**FG** – First Home Owners Grant Scheme

If more than one tax line is affected then the prefix **GEN** (general) will be used.

#### 3. The year the ruling is issued.

The sequential number of the ruling – each type of ruling (Public/Private) will be sequentially numbered in their year of issue.

For example the first public ruling issued in 2001 was numbered as follows:

**PUB** = Public Ruling

**GEN** = General

**2001** = Issued in calendar year 2001

**1** = It was the first public ruling for 2001

## Draft Rulings

In order to consult with taxpayers and their representative bodies, draft rulings may be distributed for comment. Draft Revenue Rulings will be clearly identified with the words "Draft Revenue Ruling" and will not be numbered.

## Guidelines

The SRO currently issues circulars to advise taxpayers of changes of administrative practices or taxation laws. Circulars have now been replaced by guidelines. A guideline will provide an explanation of the administrative practices or procedures of the SRO or give guidance to taxpayers on the practices to be followed in order to comply with a taxation law. Guidelines will also be used to advise changes to taxation law resulting from changes to taxation legislation, policy determinations or case law. Guidelines are public documents provided to the general community and specific groups of taxpayers and may relate to more than one taxation law.



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**Tasmania**