

Revenue Ruling

Ruling Number	:	PUB-GEN-2011-3
Title	:	Explanation and Status of Revenue Rulings
Tax Line	:	Duties, Payroll Tax, Land Tax, First Home Owner Grant
Legislative Reference	:	Taxation Administration Act 1997 Duties Act 2001 Land Tax Act 2000 Pay-roll Tax Act 1971 Payroll Tax Act 2008
Previous Ruling	:	PUB-GEN-2008-29
Date of Ruling	:	1 July 2011
Attachments	:	-

Preamble

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

Important: A Revenue Ruling is not a definitive statement of the law. It is the interpretation of the law applied by the State Revenue Office (SRO) for the term of the Ruling.

A Revenue Ruling cannot override the provisions of the relevant legislation. Statements or declarations by the Commissioner of State Revenue (the Commissioner) do not have the effect of an estoppel (a conclusive admission that cannot be denied by the party it affects) against the operation of the law.

A Revenue Ruling is intended to assist in the interpretation of revenue laws. It may be overruled by amendments to legislation or by decisions of appellate tribunals or courts.

Ruling

Explanation of Public Rulings

Public Rulings are public documents that provide interpretations, precedents, practices or procedures. These are to be followed when making a decision that affects the rights or liabilities of people or organisations paying taxes, duties, levies or receiving grants under the laws administered by the SRO. A taxpayer is **not able** to object to a Public Ruling because it does not constitute a decision of the Commissioner.

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 replaces any previous Revenue Ruling(s) identified.

How are rulings numbered?

Payroll Tax Act 2008 Revenue Rulings commence with the reference 'PTA'. They have identical reference numbers and titles to those of the other Australian states and territories because of the harmonisation of payroll tax legislation and administration.

Tasmania-specific payroll tax Revenue Rulings (that is, Revenue Rulings about Tasmania-specific provisions in Schedule 2 of the *Payroll Tax Act 2008*) and Revenue Rulings about other tax lines are numbered as follows:

1. Three letters for the type of Revenue Ruling:

PUB – Public Ruling

2. Two letters for the tax-line or grant scheme:

PT – Payroll Tax (Tasmania-specific)

DT – Duties

LT – Land Tax

FG - First Home Owner Grant

GEN - the Ruling relates to more than one tax line under the *Taxation Administration Act 1997*.

3. The year the ruling is issued:

Numbering – each Ruling will be sequentially numbered in the year of issue.

For example, the first duties Public Ruling issued in 2010 would be numbered:–

PUB = Public Ruling **DT** = Duties **2010** = Issued in calendar year 2010 **1** = the first Public Ruling issued for any tax-line or grant scheme for 2010.

Draft Rulings

Occasionally, draft Rulings may be distributed to stakeholders, taxpayers and their representative bodies for comment before the Ruling is approved. Draft Revenue Rulings are marked 'Draft Revenue Ruling' and are unnumbered.

Guidelines

Guidelines are public documents which explain the SRO's administrative practices and procedures or give guidance to taxpayers about how to comply with a taxation law or laws. Guidelines will also be used to advise about changes to taxation law brought about by legislative amendments, policy determinations or court decisions.

More information

Contact the SRO's Legislation & Business Development Section:

Phone: (03) 6166 4400

Email: revenuereview@treasury.tas.gov.au.

Copies of this and all Rulings are at the SRO website, www.sro.tas.gov.au/rulings.



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1 July 2011

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