

# Revenue Ruling

|                       |   |   |
|-----------------------|---|---|
| Ruling Number         | : | PUB-GEN-2014-5  |
| Title                 | : | Explanation and Status of Revenue Rulings   |
| Tax Line              | : | Duties, Payroll Tax, Land Tax, First Home Owner Grant   |
| Legislative Reference | : | <a href="#">Taxation Administration Act 1997</a><br><a href="#">Duties Act 2001</a><br><a href="#">Land Tax Act 2000</a><br>Pay-roll Tax Act 1971<br><a href="#">Payroll Tax Act 2008</a> |
| Previous Ruling       | : | PUB-GEN-2008-29   |
| Date of Ruling        | : | 30 September 2014 to 4 November 2019  |
| Attachments           | : | Nil   |

## 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. This means that if a Revenue Ruling is found to be incorrect or contrary to the law, the Commissioner of State Revenue (Commissioner) is not bound by the Revenue Ruling and cannot be prevented from administering the law correctly (that is, the doctrine of estoppel will not apply to prevent 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 Revenue Rulings

Revenue 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 the numbering system

### Date of effect

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

### Previous rulings

Unless otherwise stated, the Revenue Ruling replaces any previous Revenue Ruling(s) on the same topic.

### How are rulings numbered?

All *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 to reference the type of Revenue Ruling ► | <p><b>PUB = Public Ruling</b><br/>At present, a public ruling is the only type of revenue ruling issued by the Commissioner.</p>  |
| 2 | Two letters for the tax line or grant scheme ►          | <p><b>PT</b><br/>Payroll Tax (Tasmania-specific)</p> <p><b>DT</b><br/>Duties</p> <p><b>LT</b><br/>Land Tax</p> <p><b>FG</b><br/>First Home Owner Grant</p> <p><b>GEN</b><br/>The Ruling relates to more than one tax line under the <i>Taxation Administration Act 1997</i>.</p>  |
| 3 | The year the Revenue Ruling is issued ►                 | <p>Each Ruling will be sequentially numbered in the year of issue.</p> <p>For example, the first Duties Public Ruling issued in 2010 would be PUB-DT-2010-1, in accordance with the following numbering system:</p> <p><b>PUB</b> = Public Ruling<br/> <b>DT</b> = Duties<br/> <b>2010</b> = Issued in calendar year 2010<br/> <b>1</b> = The first Public Ruling issued for any tax line or grant scheme for 2010.</p> |

## **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 revenue laws brought about by legislative amendments, policy determinations or court decisions.

## **More information**

Contact the SRO's Legislation, Communication and Review Section:

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**Rulings** are available at the SRO website, [www.sro.tas.gov.au/rulings](http://www.sro.tas.gov.au/rulings).



JC Root  
**COMMISSIONER OF STATE REVENUE**

30 September 2014