

# Revenue Ruling

Ruling Number	:	PUB-GEN-2017-2
Title	:	Penalty Tax on Duty Instruments processed by TRO Agents
Tax Line	:	Duties
Legislative Reference:		<i>Taxation Administration Act 1997</i>
Previous Ruling	:	PUB-GEN-2011-2
Date of Ruling	:	31 July 2017

## Preamble

The purpose of this ruling is to ensure that Tasmanian Revenue Online (TRO) agents, and their clients, are placed in the same position with respect to the imposition of penalty tax as those who lodge duty instruments directly with the Commissioner of State Revenue for assessment.

## Ruling

1. This ruling applies to instruments endorsed in TRO on and after 31 July 2017 or assessments issued by the Commissioner on and after 31 July 2017 for instruments previously endorsed in TRO.
2. Penalty tax will not be imposed on a tax default for instruments endorsed by TRO agents provided that:
  - i. it constitutes an “unprompted disclosure” for the purposes of Revenue Ruling PUB-GEN-2014-6
  - ii. the tax default was not caused by intentional disregard of a taxation law; and
  - iii. the Commissioner has not been prevented from establishing the nature and extent of the tax default due to hindrance or concealment.
3. Penalty tax will apply in accordance with Revenue Ruling PUB-GEN-2014-6 “Interest and Penalty Tax” where the requirements at 2. are not satisfied.
4. Interest will be imposed on all tax defaults in accordance with PUB-GEN-2014-6.

## Explanation of Revenue Rulings

This ruling must be read in conjunction with [Revenue Ruling PUB-GEN-2014-6](#) “Interest and Penalty Tax” and Revenue Ruling, “Explanation and Status of Revenue Rulings”.

For more information or questions about this ruling, please email [revenuereview@treasury.tas.gov.au](mailto:revenuereview@treasury.tas.gov.au) or phone (03) 6166 4400.



JC Root  
Commissioner of State Revenue  
31 July 2017