

Revenue Ruling

Ruling Number	:	PUB-GEN-2019-4
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 Payroll Tax Act 2008 First Home Owner Grant Act 2000
Previous Ruling	:	PUB-GEN-2014-5
Date of Ruling	:	05 November 2019

Preamble

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

Ruling

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 or receiving grants under the laws administered by the Commissioner of State Revenue (Commissioner). A taxpayer is **not** able to object to a Public Ruling because it does not constitute a decision of the Commissioner.

A Revenue Ruling is not a definitive statement of the law. It is the interpretation of the law applied by the Commissioner 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 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 or grants administered by the Commissioner. It may be overruled by amendments to legislation or by decisions of appellate tribunals or courts.

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.

More information

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

Phone: (03) 6166 4400.

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

Rulings are available at the SRO website, www.sro.tas.gov.au/rulings.

A handwritten signature in black ink, appearing to be 'JC Root', with a horizontal line extending to the right.

JC Root
COMMISSIONER OF STATE REVENUE

5 November 2019