

# Revenue Ruling 2008

## Public Ruling

Ruling Number	:	PUB-GEN-2008-29
Title	:	Explanation and Status of Revenue Rulings
Tax Line	:	Duties First Home Owner Grant Land Tax Payroll Tax
Legislative Reference	:	<i>Duties Act 2001</i> <i>First Home Owner Grant Act 2000</i> <i>Land Tax Act 2000</i> <i>Payroll Tax Act 2008</i> <i>Taxation Administration Act 1997</i>
Previous Ruling	:	PUB-GEN-2005-5
Date of Ruling	:	30 September 2008
Date of Effect	:	1 July 2008
Attachments	:	-

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

### Preamble

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. Revenue Rulings represent the interpretation of the law being applied by the SRO over the Ruling's effective period.

It should be recognised that 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 against the operation of the law.

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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.

## Ruling

### Explanation of Public Rulings and Private Rulings

Revenue Rulings may take one of two forms - Public Rulings or Private Rulings - based on the following criteria:

#### Public Rulings

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. A taxpayer is **unable** to object to a Public Ruling as, due to its general nature, a Public Ruling does not constitute a decision of the Commissioner.

#### Private Rulings

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 been issued, the taxpayer or their representative is required to contact the SRO to clarify whether the Private Ruling remains applicable. A taxpayer is able to object to the decision set out in a Private Ruling.

### 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 rulings are numbered

Revenue Rulings related to the *Payroll Tax Act 2008*, commence with the reference "PTA" and share the same reference numbers and title to payroll tax Revenue Rulings in NSW and Victoria due to the harmonisation of payroll tax legislation amongst these jurisdictions. Tasmania specific payroll tax Revenue Rulings (ie Revenue Rulings related to the Tasmania specific provisions contained in Schedule 2 of the *Payroll Tax Act 2008*) and Revenue Rulings relating to other tax lines 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** – Payroll Tax (Tasmania specific)
- DT** – Duties

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- LT** – Land Tax  
**FG** – First Home Owners Grant Scheme

If more than one tax line is affected the Revenue Ruling relates to the *Taxation Administration Act 1997* and 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 payroll tax Public Ruling issued in 2008 would be numbered as follows -

- PUB** = Public Ruling  
**DT** = Duties  
**2008** = Issued in calendar year 2008  
**1** = It was the first public Ruling for 2008

### Draft Rulings

From time to time, draft Rulings may be distributed to taxpayers and their representative bodies, to seek their comments prior to finalisation. Draft Revenue Rulings will be clearly identified with the words “Draft Revenue Ruling” and will not be numbered.

### 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 legislative changes, policy determinations or court decisions. 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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**COMMISSIONER OF STATE REVENUE**

30 September 2008

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