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**Public Ruling
Duties Act:**

**LANDHOLDER DUTY—COMMISSIONER'S
SATISFACTION IN RELATION TO RELATED
PERSON'S INTEREST BEING USED AND
ACQUIRED INDEPENDENTLY**

A public ruling, when issued, is the published view of the Commissioner of State Revenue (the Commissioner) on the particular topic to which it relates. It therefore replaces and overrides any existing private rulings, memoranda, manuals and advice provided by the Commissioner in respect of the issue(s) it addresses. Where a change in legislation or case law (the law) affects the content of a public ruling, the change in the law overrides the public ruling—that is, the Commissioner will determine the tax liability or eligibility for a concession, grant or exemption, as the case may be, in accordance with the law.

What this ruling is about

1. The purpose of this ruling is to withdraw Public Ruling DA164.2.2.
2. The Commissioner commenced publishing practice directions on 8 April 2024. Public Ruling DA164.2.2 is to be replaced by Practice Direction DA164.1.1—*Landholder duty—Commissioner's satisfaction in relation to related person's interest being used and acquired independently*.
3. Public Ruling DA164.2.2 is to be withdrawn.

Ruling and explanation

4. Public Ruling DA164.2.2 is no longer in effect.

Date of effect

5. This public ruling takes effect from 8 April 2024.

References

Public Ruling	Issued	Dates of effect	
		From	To
DA164.2.3	3 April 2024	8 April 2024	Current
DA164.2.2	30 June 2011	1 July 2011	7 April 2024
DA164.2.1	3 July 2009	3 July 2009	30 June 2011