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**Public Ruling
Duties Act:**

**NOMINEE AGREEMENTS—UNDER AN
AGENCY RELATIONSHIP**

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 DA022.1.1.
2. The Commissioner commenced publishing practice directions on 8 April 2024. Public Ruling DA022.1.1 is to be replaced by Practice Direction DA022.1.1—*Nominee agreements—under an agency relationship*.
3. Public Ruling DA022.1.1 is to be withdrawn.

Ruling and explanation

4. Public Ruling DA022.1.1 is no longer in effect.

Date of effect

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

Simon McKee
Commissioner of State Revenue
Date of issue: 3 April 2024

References

Public Ruling	Issued	Dates of effect	
		From	To
DA022.1.2	3 April 2024	8 April 2024	Current
DA022.1.1	24 February 2009	24 February 2009	7 April 2024
Supersedes Revenue Ruling DA 10.1	1 March 2002	1 March 2002	23 February 2009