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Public Ruling Duties Act:

REASSESSMENT OF TRANSFER DUTY— HOME CONCESSIONS—WHERE NOT ALL TAXPAYERS COMPLY WITH THE CONDITIONS

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 DA000.11.3.
2. The Commissioner commenced publishing practice directions on 8 April 2024. Public Ruling DA000.11.3 is to be replaced by Practice Direction DA000.1.1—*Reassessment of transfer duty—home concessions—where not all taxpayers comply with the conditions*.
3. Public Ruling DA000.11.3 is to be withdrawn.

Ruling and explanation

4. Public Ruling DA000.11.3 is no longer in effect.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
DA000.11.4	3 April 2024	8 April 2024	Current
DA000.11.3	12 December 2016	12 December 2016	7 April 2024
DA000.11.2	3 July 2012	1 July 2012	11 December 2016
DA000.11.1	12 September 2011	12 September 2011	30 June 2012
Supersedes Revenue Ruling DA 23.2	2 January 2007	1 January 2007	23 February 2009