

Contents	Page
What this Ruling is about	1
Ruling and explanation	1
Date of effect	2
References	2

Public Ruling General:

WITHDRAWAL OF REVENUE RULINGS AND PRACTICE DIRECTIONS

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 the Public Rulings system is to publish the views of:
 - (a) the Commissioner of State Revenue (the Commissioner) in respect of the interpretation and application of the *Duties Act 2001*, *Taxation Administration Act 2001*, *Fuel Subsidy Act 1997*, *First Home Owner Grant Act 2000* and *Pay-roll Tax Act 1971* and
 - (b) the Commissioner of Land Tax (also, the Commissioner) in respect of the interpretation and application of the *Land Tax Act 1915*.¹
2. Prior to the commencement of the Public Rulings system on 24 February 2009², the views of the Commissioner in relation to the interpretation and application of legislation were published in Revenue Rulings and Practice Directions.
3. The purpose of this Public Ruling is to abolish the Revenue Ruling and Practice Direction systems, and withdraw all Revenue Rulings and Practice Directions in force under those systems as at 23 February 2009.

Ruling and explanation

4. All Revenue Rulings and Practice Directions which were in effect immediately before midnight on 23 February 2009³ are no longer in effect as of midnight on 23 February 2009.

¹ See Public Ruling GEN001—*Public Ruling system: Explanation and status*.

² The Public Ruling system commenced upon the Commissioner issuing Public Ruling GEN001.1—*Public Ruling system: explanation and status* on 24 February 2009.

³ 'Midnight' is defined in s.36 of the *Acts Interpretation Act 1954* as 'in relation to a particular day ... the point of time at which the day ends'.

5. As a result of the withdrawal of Revenue Ruling G1 – *Revenue rulings system: explanation and status* and Practice Direction GN1 – *Practice direction system: explanation and status* in accordance with paragraph 4, no further Revenue Rulings or Practice Directions will be issued by the Commissioner on or after 24 February 2009. From that date, the Commissioner's views as to the interpretation and application of legislation will be published as Public Rulings.
6. In the event that:
- (a) a Public Ruling is issued which has a retrospective date of effect and
 - (b) a Revenue Ruling or Practice Direction in relation to the subject matter of the Public Ruling was in effect on or after the date of effect of the Public Ruling

the Commissioner's views as expressed in the Public Ruling will prevail to the extent of any inconsistency.

Date of effect

7. This Public Ruling takes effect from the date of issue.

David Smith
 Commissioner of State Revenue
 Commissioner of Land Tax
 Date of Issue: 24 February 2009

References

Public Ruling	Issued	Dates of effect	
		From	To
GEN002.1	24 February 2009	24 February 2009	Current