



COMMISSIONER'S PRACTICES: EXPLANATION AND STATUS

What is a Commissioner's Practice?

A Commissioner's practice is a direction to staff by the Commissioner of State Revenue in relation to a taxation Act or the *First Home Owner Grant Act 2000* ('FHOG Act').

A Commissioner's practice for a taxation Act deals with matters under the *Duties Act 2008*, *Land Tax Assessment Act 2002*, *Pay-roll Tax Assessment Act 2002*, *Taxation Administration Act 2003* ('TAA'), *Betting Tax Assessment Act 2018* or *Stamp Act 1921*. These practices:

- describe how a statutory discretion directly relating to the assessment of tax is to be exercised; or
- provide guidance on how to deal with practical issues that directly impact on or arise out of the assessment of tax.

A Commissioner's practice for the FHOG Act:

- describes how a statutory discretion directly relating to the entitlement to the grant is to be exercised; or
- provides guidance on how to deal with practical issues that directly impact on or arise out of the entitlement to a grant.

A Commissioner's practice does not provide an interpretation of a revenue or grant law. These matters are dealt with in [revenue rulings](#).

All Commissioner's practices are available on the [Office of State Revenue website](#).

Legislative status for a Commissioner's Practice

In relation to a taxation Act:

- section 30 of the TAA requires the Commissioner to publish on the OSR website the policy followed when deciding to remit penalty tax.
- section 127 of the TAA provides that the Commissioner:
 - must publish all existing practices relating to the assessment of tax on the OSR website; and
 - cannot establish or direct a practice to be observed unless it is first published on the OSR website.

Where a tax assessment was based on a Commissioner's practice that was applicable at that time, section 16(5) of the TAA prevents the Commissioner from making a reassessment on the grounds the practice was incorrect. This means an assessment is not affected where a practice changes or a new practice is established after the assessment was made.

While there is no legislative requirement relating to publishing FHOG Act practices, these are published on the OSR website when they take effect.

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COMMISSIONER OF STATE REVENUE

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