



REVENUE RULINGS: EXPLANATION AND STATUS

What are Revenue Rulings?

The Office of State Revenue ('OSR') publishes revenue rulings to clarify or provide guidance on issues commonly encountered by customers. Rulings provide:

- guidance on how the Commissioner of State Revenue interprets particular parts of the *Duties Act 2008*, *Land Tax Assessment Act 2002*, *Pay-Roll tax Assessment Act 2002*, *First Home Owner Grant Act 2000*, *Taxation Administration Act 2003* ('TAA'), *Betting Tax Assessment Act 2018* and *Stamp Act 1921*; or
- details of administrative procedures that are not related to the assessment of tax or the entitlement to a first home owner grant. Matters relating to the assessment of tax and entitlement to a first home owner grant are set out in [Commissioner's practices](#).

Legislative Status of Revenue Rulings

Revenue rulings are not a statement of the law. In some cases, they outline the Commissioner's opinion about how the law is to be interpreted while the ruling is in effect. There is no requirement to publish revenue rulings.

A tax assessment is not affected when a revenue ruling changes or a new ruling is published after the assessment was made. This is because section 16(5) of the TAA prevents the Commissioner from making a reassessment on the grounds an interpretation that applied to the assessment was incorrect.

Rulings about the First Home Owner Grant Act apply from the time they are published on the OSR website until they are updated or archived.

How are Revenue Rulings Developed?

The need for a revenue ruling is usually identified by the OSR, but may also be raised in consultation with taxpayers, their representatives, or industry groups.

Draft rulings are circulated to the State Revenue Liaison Committee and other relevant industry groups for comment. Four weeks is generally allowed to provide feedback, although this may be shorter if the matter has limited application or needs to be dealt with urgently.

All feedback is reviewed and incorporated into the draft ruling where appropriate. Where specific issues are identified, the OSR will meet with relevant groups to address their concerns where possible.

The finalised ruling is published on the [OSR website](#).

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COMMISSIONER OF STATE REVENUE

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