



---

## Revenue Rulings: Explanation and Status

### What are revenue rulings?

RevenueWA 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* (FHOG Act), *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 FHOG Act apply from the time they are published on the Department of Finance website until they are updated or archived.

### How are revenue rulings developed?

The need for a revenue ruling is usually identified by RevenueWA, 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, RevenueWA will meet with relevant groups to address their concerns where possible.

The finalised ruling is published on the website.

Nicki Godecke  
COMMISSIONER OF STATE REVENUE

19 June 2019

## Document History

Document	Issued	Dates of effect	
		From	To
Explanation and status	18 August 2003	18 August 2003	13 February 2012
Explanation and status	14 February 2012	14 February 2012	18 June 2019
Explanation and status	19 June 2019	19 June 2019	Current