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**Public Ruling
Duties Act:**

**EXTENSION OF CONCESSION FOR
DUTIABLE TRANSACTIONS FOR FAMILY
BUSINESSES OF PRIMARY PRODUCTION—
DEFINED RELATIVE**

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. Public Ruling DA105.4.3 sets out the terms of administrative arrangements that extend the definition of 'defined relative' in Schedule 6 of the *Duties Act 2001* (Duties Act) to include a first cousin of a person and a spouse of a first cousin of a person.
2. On 23 May 2017 an administrative arrangement was approved to enable the Duties Act to be administered, for a 12-month period, on the basis that the definition of 'defined relative' in Schedule 6 of the Duties Act includes a first cousin of the person and a spouse of a first cousin of the person. The administrative arrangement applied to transactions where liability for duty arose between 23 May 2017 and 22 May 2018, both dates inclusive.
3. On 29 November 2018, the administrative arrangement was approved for a further 12 months commencing 23 May 2018 (extended period), and to expand the administrative arrangement to include non-blood related first cousins for the extended period (expanded administrative arrangement).
4. On 3 February 2020, the expanded administrative arrangement was approved for an additional 12 months commencing 23 May 2019.
5. The *Royalty Legislation Amendment Act 2020* amends the definition of defined relative in Schedule 6 and includes s.675 of the Duties Act to give effect to the administrative arrangements and ensure continuation of the extended definition following the expiry of the latest administrative arrangement.
6. Public Ruling DA105.4.3 is withdrawn.

Ruling and explanation

7. Public Ruling DA105.4.3 is no longer in effect.

Date of effect

8. This public ruling takes effect from the date of issue.

Mark Jackson
Commissioner of State Revenue
Date of issue: 18 September 2020

References

Public Ruling	Issued	Dates of effect	
		From	To
DA105.4.4	18 September 2020	18 September 2020	Current
DA105.4.3	12 March 2020	12 March 2020	17 September 2020
DA105.4.2	19 December 2018	19 December 2018	11 March 2020
DA105.4.1	24 May 2017	24 May 2017	18 December 2018