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 this public ruling is to withdraw PTA021.1.

2. While most contracts for the provision of services come within the meaning of 'relevant contract' under s.13B of the Payroll Tax Act 1971 (Payroll Tax Act), certain types of contracts are specifically excluded from the definition of relevant contract. A contract is not a relevant contract if the Commissioner is satisfied that the person who performed the services under the contract ordinarily performs services of that kind to the general public in that financial year.

3. PTA021.1 provided a non-exhaustive list of factors that the Commissioner takes into consideration in exercising discretion under s.13B(2)(b)(iv) of the Payroll Tax Act.

Ruling and explanation

4. Public Ruling PTA021.1 is withdrawn. A replacement ruling is being prepared.

5. Information about contractor services approved by the Commissioner as exempt is available at www.qld.gov.au/payrolltax.
Date of effect

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

Elizabeth Goli
Commissioner of State Revenue
Date of issue: 1 July 2019

References

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