



State taxation relief measures enacted

The *State Taxation Acts Amendment (Relief Measures) Act 2020* received Royal Assent today and [introduces various changes](#), including land transfer duty and payroll tax relief measures for bushfire affected areas, as announced in January 2020.

The amended Acts are the *Duties Act 2000*, *First Home Owner Grant Act 2000*, *Payroll Tax Act 2007*, and the *Taxation Administration Act 1997*, the latter which now gives the Commissioner of State Revenue authority to effect emergency tax relief measures, such as those related to the COVID-19 pandemic.

Landholder acquisitions duty revenue rulings

After public consultation, two revenue rulings on the landholder provisions in the *Duties Act 2000* have been updated:

- [DA-055v2](#), which deals with the duty and lodgement obligations under the landholder provisions, provides additional guidance on the operation of the anomalous duty outcome concession under section 89E of the *Duties Act 2000*, particularly with respect to landholders whose Victorian land holdings comprise interests in fixtures held separately from the land on which they are located.
- [DA-056v2](#), which sets out guidance on the meaning of the term 'interest' under the landholder provisions, provides further clarification on the operation of section 89D(a) of the *Duties Act 2000*, including the continued availability under that section of the exemption under section 42.

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