


# ***IT 284 - Rates and land taxes***

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TAXATION RULING NO. IT 284

RATES AND LAND TAXES

F.O.I. EMBARGO: May be released

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	RATES AND LAND	159V
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FACTS

The question has arisen as to whether section 72(1B)(b) restricts the allowance of a deduction for private rates and land tax to where the taxpayer, at the time that he pays the rates or land tax, occupies a dwelling on the relevant land as his sole or principal place of residence.

RULING

2. A deduction under section 72 is not precluded simply because the taxpayer does not satisfy the sole or principal residence test at the time the private rates or land tax are paid. The residence test is related to the year of income so that rates etc. paid on vacant land will become deductible if the taxpayer subsequently during the year of income in which the payment is made uses a dwelling erected on that land as his sole or principal residence.

COMMISSIONER OF TAXATION