IT 2078A - Addendum - Division 10AAA - deduction for expenditure on public roads and railways

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TAXATION RULING IT 2078

Division 10AAA - deduction for expenditure on public roads and railways

ADDENDUM

F.O.I. EMBARGO: may be released

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings about old laws are being brought into line with them.

This Addendum amends Taxation Ruling IT 2078, in relation to the 1997-98 or a later income year, as follows:

1. **Title**

   Omit 'Division 10AAA'; substitute 'Subdivision 330-H'.

2. **Paragraph 2**

   (a) Omit 'Divisions 10 and 10AA of the Income Tax Assessment Act'; substitute 'Subdivisions 330-C and 330-H of the *Income Tax Assessment Act 1997* ('the new Act')';

   (b) Omit 'Division 10AAA of the Income Tax Assessment Act'; substitute 'Subdivision 330-H of the new Act'.

3. **After paragraph 5**

   Insert:

   '5A. The contributions would not qualify for deduction under either Subdivision 330-C or 330-H or any other provision of the new Act.'

4. **Paragraph 6**

   At the end, insert:

   'The expenditure would qualify for deduction under Subdivision 330-H of the new Act.'

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5. **Paragraph 7**

(a) Omit 'Division 10AAA'; substitute 'Subdivision 330-H';

(b) Omit 'section 123A'; substitute 'section 330-370';

(c) Omit 'on or after 1 July 1961'; substitute 'in the 1997-98 income year or a later income year';

(d) Omit 'prescribed mining operations'; substitute 'eligible mining operations'.

6. **Paragraph 8**

Omit 'Division 10AAA'; substitute 'Subdivision 330-H'.

7. **Paragraph 9**

(a) Omit 'section 123A' (twice occurring); substitute 'section 330-370';

(b) Omit 'Division 10AAA'; substitute 'Subdivision 330-H'.

9. **After paragraph 9**

Insert:

'**NOTE**: Subdivisions 330-C and 330-H, and section 330-370 of the new Act, to which this Rulings applies, express the same ideas as Divisions 10, 10AA and 10AAA, and section 123A, respectively, of the *Income Tax Assessment Act 1936*.'

Commissioner of Taxation

30 July 1997

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