IT 2500A - Third Addendum - Taxation Ruling System: policy governing issue of income tax rulings: status of rulings: advance opinions

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TAXATION RULING IT 2500

Taxation Ruling System: policy governing issue of income tax Rulings: status of Rulings: Advance Opinions

ADDENDUM No 3

FOI EMBARGO: may be released

1. This Addendum changes the arrangements set out in Addendum No 2 for archiving Rulings in the IT series. Addendum No 2 explains that we archive Rulings that have been made redundant by legislative change.

2. Archival applies also to Rulings in the MT series that we made before 1 July 1992 and the changed arrangements are described in Addendum No 2 to Taxation Ruling MT 2005.

3. On 1 July 1992, Part IVAAA of the *Taxation Administration Act 1953* came into effect. That Part allows for binding 'public rulings' which the Commissioner can withdraw but there is no reference to archival. We have not archived any 'public rulings' and have only archived Rulings in the IT or MT series.

4. We have decided we will no longer issue a Notice of Archival for a Ruling in the IT series (or MT series) when it becomes redundant by legislative change. In those circumstances, a Notice of Withdrawal will now issue.

5. We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

6. Addendum No 2 to this Ruling is amended, with effect from today, by omitting the heading '**Notice of Archival**' and paragraphs 6 to 10 (inclusive) and substituting:

> '**Issue of Notices of Withdrawal**
>
> 6. To assist users of Rulings to identify current guidelines in a particular area of taxation law it is desirable that the 'withdrawn' status of a Ruling be documented as soon as practicable after the attribution to the Ruling of that status is identified.
>
> 7. A Notice of Withdrawal supplements the original Ruling in the same way as an Addendum or Erratum.'.

Commissioner of Taxation

3 September 1997

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