



# ***MT 2005 - Freedom of Information Act 1982. Taxation Rulings - Pre 1 December 1982 Series (Referred to for convenience as conversion rulings)***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *26 August 1983*

TAXATION RULING NO. MT 2005

FREEDOM OF INFORMATION ACT 1982.  
TAXATION RULINGS - PRE 1 DECEMBER 1982 SERIES (REFERRED  
TO FOR CONVENIENCE AS CONVERSION RULINGS)

F.O.I. EMBARGO: May be released

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REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1115101 RULINGS FOIA SECTION 9  
TAXATION RULINGS  
INDEXED DOCUMENTS  
ASSESSING HANDBOOKS  
CONVERSION RULINGS

OTHER RULINGS ON TOPIC: TAXATION RULING NO.1 AND MT 2001.

PREAMBLE

In the course of preparing uniform assessing handbooks for Australia wide use in the assessment of business, non-business, partnership, trusts, companies and superannuation funds a review was made of the references which the handbooks contain to technical rulings, instructions, memoranda and orders issued within the Taxation Office prior to 1 December 1982. As a result it has been necessary to convert those earlier rulings etc. to the new Taxation Ruling system. That conversion process has now been completed in respect of the greater proportion of the earlier rulings, etc.

2. Although comparatively few of the earlier rulings remain for conversion to the new system, it has been decided not to delay further the issue of the rulings which have been converted to the new system. The Rulings now issued as a result of that decision are subject to the following observations.

RULING

3. The reference made in some of the Conversion Rulings to quantitative data does not necessarily apply in respect of current assessing practices. However, the principles which the Rulings establish with regard to the application of the law continue to apply. Similarly, some Rulings may relate to provisions of the law which may no longer be operative - nevertheless the principles expressed in the Rulings continue to have application.

4. Taxation Ruling IT 262 (Education Expenses - Excursion by School Children) provides an example of this latter situation. The Ruling has been prepared from a memorandum which issued on 24 December 1968 when education expenses were considered under the concessional deduction provisions of the law. Notwithstanding the changes which have occurred in this area of the law, the principles established by the Ruling

continue to apply in respect of education expenses now falling for consideration under the concessional expenditure rebate provisions of the Assessment Act.

5. The publication of Taxation Rulings now converted from prior rulings has been restricted to the IT number range 2-2000. While it has not been possible to avoid gaps appearing in the numbering sequence of the Rulings, a complete numerical listing of Taxation Rulings released for public distribution has been provided to minimise inconvenience.

6. The conversion to Taxation Rulings of such a large volume of prior decisions has also created difficulties in maintaining a strict chronological order with the IT issuing and numbering process. For example, Tax Ruling IT 221 (Gratuity on Termination of Employment - Application of section 26(d)) refers to a direction which issued on 10 June 1980 whereas Tax Ruling IT 248 (Deceased Employees - Payments in respect of Furlough and Recreation Leave) originated from a decision dated 10 August 1978. It follows that when reference is made to Rulings in the number range IT 2-2000 regard should be had to the date of issue of the originating direction as a more relevant factor than the particular IT number of a ruling.

7. It is also important to restate the position that Taxation Rulings do not and cannot supplant the terms of the law. Statements or declarations by the Commissioner of Taxation or his officers do not have the effect of an estoppel against the operation of the taxation law as enacted by the Parliament. While Taxation Rulings are compiled with every care and are intended to assist in the interpretation of taxation laws in given circumstances, they may be overruled by legislative amendments or by the decisions of appellate tribunals. Furthermore, where a Ruling is given in the light of a particular fact situation the Ruling will be operative in the circumstances of that case and in all similar circumstances where the fact situation is considered analogous.

8. The Conversion Rulings now issued are issued subject to these necessary reservations.

COMMISSIONER OF TAXATION  
26 August 1983