


TR 93/33A2 - Addendum - Income tax: gold mining: tailing dumps as trading stock of gold tailings processors and gold mining operators

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Addendum

Taxation Ruling

Income tax: gold mining: tailing dumps as trading stock of gold tailings processors and gold mining operators

This Addendum amends Taxation Ruling TR 93/33 to reflect the changes to the law caused by the repeal of inoperative provisions.

Taxation Ruling TR 93/33 is amended as follows:

1. Paragraph 2

Omit: '(ITAA)' (where occurring); substitute 'ITAA 1997'.

2. Paragraph 12

(a) At the definition of 'abandonment', omit last dot point; substitute:

- the effect of relevant State mining legislation.

(b) Omit the definition of 'gold mining operator'; substitute:

gold mining operator

- means a person who extracts gold from its natural site for the purpose of producing assessable income.

3. Paragraph 25

Omit the paragraph (including heading).

4. Legislative references

Omit:

- ITAA 1936 6(1)
- ITAA 1936 28
- ITAA 1997 330-30

This Addendum applies on and from 14 September 2006.

TR 93/33

Commissioner of Taxation

20 October 2010

ATO references

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