

# ***TR 95/36A - Addendum - Income tax: characterisation of expenditure incurred in establishing and extending a mine***

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## Addendum: Income tax: characterisation of expenditure incurred in establishing and extending a mine

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*This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

*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 TR 95/36, in relation to the 1997-98 or a later income year, as follows:

1. **Paragraph 1**

Omit 'prescribed mining operations as defined in subsection 122(1) of Division 10 of Part III of the *Income Tax Assessment Act 1936*'; substitute 'eligible mining operations as defined in subsection 330-30(2) of the *Income Tax Assessment Act 1997*'.

2. **Paragraph 18**

Omit 'paragraph 122DG(3)(b)'; substitute 'section 330-100'.

3. **Paragraph 22**

(a) Omit 'subsection 51(1)'; substitute 'section 8-1';

(b) Omit 'section 122DG'; substitute 'Subdivision 330-C'.

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4 **Paragraph 41**

Add 'of the *Income Tax Assessment Act 1936*' at the end of the first sentence.

5. **Paragraph 55**

Omit 'subsection 51(1)'; substitute 'section 8-1'.

6. **After paragraph 90**

Insert:

**'Cross references of provisions**

91. Subsection 330-30(2) (in relation to 'eligible mining operations'), section 330-100, section 8-1 and Subdivision 330-C of the Act, to which this Ruling refers, express the same ideas as subsection 122(1) (in relation to 'prescribed mining operations'), paragraph 122DG(3)(b), subsection 51(1) and section 122DG, respectively, of the *Income Tax Assessment Act 1936*.'

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**Commissioner of Taxation**

6 August 1997

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