


TR 96/15A2 - Addendum - Income tax: foreign tax credit system: issues relating to the practical application of section 23AG

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Addendum

Taxation Ruling

Income tax: foreign tax credit system: issues relating to the practical application of section 23AG

This Addendum amends Taxation Ruling TR 96/15 to change the date of effect for certain paragraphs in that Ruling to reflect legislative amendments to section 23AG of the *Income Tax Assessment Act 1936. Tax Laws Amendment (2005 Measures No. 5) Act 2005* repealed subsections 23AG(6A) to (6E) and substituted new subsections 23AG(6A) and (6B).

Taxation Ruling TR 96/15 is amended as follows:

1. Paragraph 32

After the paragraph insert:

33. Following the enactment of the *Tax Laws Amendment (2005 Measures No. 5) Act 2005* former subsections 23AG(6A) to (6E) of the ITAA 1936 have been replaced by new subsections 23AG(6A) and (6B). As a result of this:

- paragraphs 13 to 16, 30 and 31 of this Ruling do not apply to foreign service performed on or after 19 December 2005; and
- paragraphs 11(b) and 31A of this Ruling, to the extent that they refer to former subsections 23AG(6A) to (6E), do not apply to foreign service performed on or after 19 December 2005.

2. References

Under 'Legislative References' insert:

- *Tax Laws Amendment (2005 Measures No. 5) Act 2005*

This Addendum applies from 19 December 2005.

TR 96/15

Commissioner of Taxation

20 December 2006

ATO references

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