# TR 97/16W - Income tax: status of taxation rulings following the income tax law rewrite 

[^0]Dhis document has changed over time. This is a consolidated version of the ruling which was published on 5 April 2006

## Notice of Withdrawal

## Taxation Ruling

## Income tax: status of taxation rulings following the income tax law rewrite

Taxation Ruling TR 97/16 is withdrawn with effect from 5 April 2006.

1. TR 97/16 explains the implications for the Taxation Rulings System of the introduction of the Income Tax Assessment Act 1997 and the consequential amendments to the Tax Administration Act 1953. In particular, the Ruling deals with how a Ruling about a section or other provision of the Income Tax Assessment Act 1936 (the 'old law') applies to a rewritten section or other provision in the Income Tax Assessment Act 1997 (the 'new law').
2. TR 97/16 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6 and Draft Taxation Ruling TR 2006/D7, which outline the system of public and private rulings following the enactment of the Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005. To the extent that the Commissioner's views in TR 97/16 apply in respect of the new provisions, they have been incorporated into TR 2006/D6 and TR 2006/D7.

## Commissioner of Taxation

5 April 2006

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[^0]:    This cover sheet is provided for information only. It does not form part of TR 97/16W - Income tax: status of taxation rulings following the income tax law rewrite

