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

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*

This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2006*

Generated on: 23 November 2026, 11:41:42 PM

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Taxation Ruling TR 97/16 is withdrawn with effect from 5 April 2006.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 TR 97/16 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6 and Draft Taxation Ruling TR 2006/D7, which outline the system of public and private rulings following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

ATO references

NO:	2005/17192
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Administration ~~ Public rulings Income Tax ~~ Administration ~~ Private rulings