TR 97/21W - Income tax: record keeping - electronic records

This cover sheet is provided for information only. It does not form part of *TR 97/21W - Income tax: record keeping - electronic records*

This document has changed over time. This is a consolidated version of the ruling which was published on *8 December 2004*

Generated on: 22 November 2026, 10:25:53 PM

Notice of Withdrawal

Taxation Ruling

Income tax: record keeping – electronic records

Taxation Ruling TR 97/21 is withdrawn with effect from today.

1. Taxation Ruling TR 97/21 explains to persons carrying on a business the principles associated with the retention of electronic records for the purposes of section 262A of the *Income Tax Assessment Act 1936.*

2. The Ruling does not deal with the retention of electronic records created from business transactions carried out through the Internet or through the use of Smartcards.

3. Draft Taxation Ruling TR 2004/D23 issues today and provides guidance on a business taxpayer's electronic record keeping obligations (including those created by electronic commerce), the Tax Office's rights of access to those records and the effect of the *Electronic Transaction Act 1999* on the record keeping requirements.

Commissioner of Taxation
8 December 2004

ATO references
NO: 2003/11690
ISSN: 1039-0731