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

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FOI status: may be released

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Taxation Ruling TR 97/21 is withdrawn with effect from today.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

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