


# ***TR 97/7A - Addendum - Income tax: subsection 51(1) - meaning of 'incurred' - timing of deductions***

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## Addendum: Income tax: subsection 51(1) - meaning of 'incurred' - timing of deductions

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*This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

*The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings about old laws are being brought into line with them.*

This Addendum amends Taxation Ruling TR 97/7, in relation to the 1997-98 or a later income year, as follows:

1. Omit 'subsection 51(1)' (wherever occurring); substitute 'section 8-1'.
2. **Paragraph 1**
  - (a) Omit '*Income Tax Assessment Act 1936*'; substitute '*Income Tax Assessment Act 1997*';
  - (b) Omit the last sentence; substitute 'The Ruling does not apply to the use of the words 'incur' or 'incurred' in other parts of the ITAA, for example, section 25-10'.
3. **After paragraph 1**

Insert:

'1A. Sections 8-1 and 25-10 of the ITAA, to which this Ruling refers, express the same ideas as subsection 51(1) and section 53, respectively, of the *Income Tax Assessment Act 1936*.'

#### 4. Paragraph 14

After the words and figures 'subsection 170(3)', insert 'of the *Income Tax Assessment Act 1936*'.

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**Commissioner of Taxation**

23 July 1997

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