IT 2500A - Second Addendum - Taxation Ruling System: policy governing issue of income tax rulings: status of rulings: advance opinions

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TAXATION RULING IT 2500

ADDENDUM NO. 2

1. This Addendum supplements the guidelines contained in Taxation Ruling IT2500 as they concern Taxation Rulings in the IT and MT series. It explains the effect of a recent enhancement of the Taxation Rulings system.

2. Addendum No.2 to Taxation Ruling No.1 introduces the issue of Notices of Withdrawal and Notices of Archival as a means of assisting users of IT and MT series Rulings to quickly ascertain the current status of a particular Ruling.

Notices of Withdrawal

3. A Notice of Withdrawal will supplement a Ruling which, either in whole or in part, has been made redundant by:

(a) a Tribunal or Court overturning or modifying an interpretation of the law on which the Ruling is predicated [category (ii) of paragraph 6 of IT2500]; or

(b) the approach adopted in the Ruling otherwise no longer being considered appropriate [category (iii) of paragraph 6 of IT2500].

The Notice will state the extent to which the Ruling is withdrawn.

4. The time at which a Ruling ceases to have effect will be expressly stated in the Notice of Withdrawal. This may be the date of issue of a replacement Ruling, or the date from which the application of the Ruling was discontinued.

5. The withdrawal of a Ruling will generally have a prospective effect, that is, from the date the withdrawal is publicised. There may be occasions where a change in the interpretation or application of the law generally operates in favour of taxpayers in which case the change may be applied retrospectively (see paragraph 7 of Taxation Ruling IT2500). Further guidelines on the timing of the operation of Rulings are contained in Taxation Ruling TR 92/20 - guidelines on the use of date of effect paragraphs in Taxation Rulings and Taxation Determinations.

Notice of Archival

6. A Notice of Archival will supplement a Ruling which has been made redundant by legislative change [category (i) of paragraph 6 of IT2500].

7. A Notice of Archival recognises that the Ruling continued to apply until the statutory provisions on which it was based ceased to operate. The Ruling may contain principles which are relevant in other contexts. The Notice of Archival will contain details of the timing of the repeal or discontinuance of the relevant statutory provisions.

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Issue of Notices of Withdrawal and Notices of Archival

8. To assist users of Rulings to identify current guidelines in a particular area of taxation law it is desirable that the 'withdrawn' or 'archived' status of a Ruling be documented as soon as practicable after the attribution to the Ruling of either status is identified.

9. For those Rulings to which a 'withdrawn' or 'archived' status has been attributed prior to the issue of this Addendum, the Notices of Withdrawal and Notices of Archival will be issued in the course of the Review of Taxation Rulings issued before 1 July 1992.

10. Notices of Withdrawal and Notices of Archival will supplement the original Ruling document in the same way as an Addendum or Erratum.

COMMISSIONER OF TAXATION

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