



TD 93/52A - Addendum - Income tax: Division 10AAA Mineral Transport Expenditure: use of road primarily and principally for transport of minerals. Does this refer to the use by all and sundry of the road in question or solely to use by the taxpayer?

 This cover sheet is provided for information only. It does not form part of *TD 93/52A - Addendum - Income tax: Division 10AAA Mineral Transport Expenditure: use of road primarily and principally for transport of minerals. Does this refer to the use by all and sundry of the road in question or solely to use by the taxpayer?*

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Addendum

Income tax: Division 10AAA Mineral Transport Expenditure: use of road primarily and principally for transport of minerals. Does this refer to the use by all and sundry of the road in question or solely to use by the taxpayer?

*This Addendum forms part of the Determination 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 Determination 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 (including Taxation Determinations) about old laws are being brought into line with them.

This Addendum amends Taxation Determination TD 93/52 as follows:

1. Question

Omit 'Division 10AAA Mineral Transport Expenditure'; substitute 'Subdivision 330-H Transport Capital Expenditure'.

2. Paragraph 1

Omit 'Division 10AAA'; substitute 'Subdivision 330-H'.

3. Paragraph 2

- (a) Omit 'section 123A'; substitute 'sections 330-370 and 330-385';
- (b) Omit 'prescribed mining operations'; substitute 'eligible mining operations'.

4. Paragraph 4

- (a) Omit 'section 123A'; substitute 'sections 330-370 and 330-385';
- (b) Omit 'section 123B'; substitute 'section 330-395';
- (c) Omit 'subsection 123C(2)'; substitute 'sections 330-480 and 330-485'.

5. Paragraph 5

- (a) Omit 'subsection 123C(6)'; substitute 'section 330-405';

- (b) Omit 'section 123A'; substitute 'sections 330-370 and 330-385'.

6. Paragraph 6

- (a) Omit 'subsection 123B(2)'; substitute 'section 330-400';
(b) Omit 'subsection 123A(1)'; substitute 'sections 330-370 and 330-385'.

7. Example

- (a) Omit 'prescribed mining operations'; substitute 'eligible mining operations';
(b) Omit 'section 123A'; substitute 'sections 330-370 and 330-385'.

8. After Example

Insert:

NOTE: Provisions of the *Income Tax Assessment Act 1997* ('the new Act'), to which this Determination refers, express the same ideas as provisions of the *Income Tax Assessment Act 1936* ('the old Act'). The following table cross references the provisions of the new Act to the corresponding provisions of the old Act.

New Act	Old Act
Subdivision 330-H	Division 10AAA
Sections 330-370 and 330-385	Section 123A
Sections 330-370 and 330-485	Subsection 123A(1)
Section 330-395	Section 123B
Section 330-400	Subsection 123B(2)
Sections 330-480 and 330-485	Subsection 123C(2)
Section 330-405	Subsection 123C(6)

Commissioner of Taxation

2 July 1997

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