

TD 97/14A - Addendum - Income tax: in what circumstances can an employer who self-insures for workers' compensation obtain a deduction for provisions under subsection 51(1) of the Income Tax Assessment Act 1936?

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Addendum

Income tax: in what circumstances can an employer who self-insures for workers' compensation obtain a deduction for provisions under subsection 51(1) of the *Income Tax Assessment Act 1936*?

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 Determination TD 97/14, in relation to the 1997-98 or a later income year, as follows:

Title

Omit 'subsection 51(1) of the *Income Tax Assessment Act 1936*'; substitute 'section 8-1 of the *Income Tax Assessment Act 1997*'.

Paragraph 3

Omit 'subsection 51(1) of the *Income Tax Assessment Act 1936* ('the ITAA')'; substitute 'section 8-1 of the *Income Tax Assessment Act 1997* ('ITAA 1997')(formerly section 51(1) of the *Income Tax Assessment Act 1936* ('the ITAA'))'.

Paragraph 4

Omit 'subsection 51(1) of the ITAA'; substitute 'section 8-1 of the ITAA 1997'.

Legislative reference

Omit 'ITAA 51(1)'; substitute 'ITAA 1997 8-1'.

Commissioner of Taxation

28 April 1999

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