


***TD 97/4A - Addendum - Income tax: how are business profits of losses calculated under Article 4 of Annex D ('the Taxation Code') to the Treaty between Australia and the Republic of Indonesia on the Zone of Cooperation in an Area between the Indonesian Province of East Timor and Northern Australia ('the Timor Gap Treaty')?***

 This cover sheet is provided for information only. It does not form part of *TD 97/4A - Addendum - Income tax: how are business profits of losses calculated under Article 4 of Annex D ('the Taxation Code')* to the Treaty between Australia and the Republic of Indonesia on the Zone of Cooperation in an Area between the Indonesian Province of East Timor and Northern Australia ('the Timor Gap Treaty')?

 View the [consolidated version](#) for this notice.

## Addendum

### **Income tax: how are business profits or losses calculated under Article 4 of Annex D ('the Taxation Code') to the Treaty between Australia and the Republic of Indonesia on the Zone of Cooperation in an Area between the Indonesian Province of East Timor and Northern Australia ('the Timor Gap Treaty')?**

*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 97/4 as follows:

1. **Paragraph 4**

- (a) Omit 'Division 10AA'; substitute 'Division 330 (formerly Division 10AA)'.
- (b) Omit '*Income Tax Assessment Act 1936*'; substitute '*Income Tax Assessment Act 1997*'.

**Commissioner of Taxation**

9 July 1997