



TD 97/7 - Income tax: in what circumstances will the Commissioner register a transitional RBL of a taxpayer under regulation 53E of the Income Tax Regulations after the general extension date of 4 April 1997?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *2 April 1997*

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, 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. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: in what circumstances will the Commissioner register a transitional RBL of a taxpayer under regulation 53E of the Income Tax Regulations after the general extension date of 4 April 1997?

Background

1. Under regulation 53E of the Income Tax Regulations (ITR), an eligible person for the purposes of regulations 52, 53 or 53A must register a transitional RBL with the Commissioner:

- not later than 31 December 1996; or
- if in a particular case the Commissioner allows registration at a later date - by that date.

2. On 12 December 1996, the Commissioner allowed a general extension for eligible persons to register transitional RBLs by 4 April 1997. An eligible person can register a transitional RBL by lodging a *Transitional RBL Application Form* with the Tax Office.

Reasons for considering a further extension of time

3. The Commissioner will register a transitional RBL where it can be demonstrated that a valid reason exists which prevented lodgment of a transitional RBL application by 4 April 1997. Approval for registration after that date will be considered on a case by case basis. However, as a guide, applications will be accepted generally where:

- an eligible person has been out of contact for a prolonged period (e.g., overseas) and this has prevented registration of their transitional RBL by 4 April 1997;
- a serious illness has prevented the eligible person from registering the transitional RBL by 4 April 1997;

- an eligible person has sought information from a superannuation fund, employer or other organisation to enable the transitional RBL to be registered and they have not received that information by 4 April 1997; or
- an eligible person has applied for approval by the Tax Office of a higher arm's length salary under subregulation 47(3) of the ITR and a reply has not been received by the person by 4 April 1997. All applications for a higher arm's length salary must be lodged by that date.

4. Approval for registration of a transitional RBL after 4 April 1997 will not be granted generally where the above circumstances do not exist and an eligible person merely:

- was not aware of the need to lodge a transitional RBL application or was not aware that a *Transitional RBL Application Form* was required to be lodged by 4 April 1997; or
- forgot to register the transitional RBL by 4 April 1997.

5. An eligible person seeking approval to register a transitional RBL after 4 April 1997 must lodge a written request with the Tax Office clearly indicating the relevant circumstances which prevented the lodgment of a *Transitional RBL Application Form* within the extended date for registration.

Commissioner of Taxation

2 April 1997

FOI INDEX DETAIL: [Reference No.](#) I 1015303

Not previously released in draft form

[Related Determinations:](#)

[Related Rulings:](#)

[Subject Ref:](#) reasonable benefit limits; transitional reasonable benefit limits; transitional reasonable benefit limit applications

[Legislative Ref:](#) ITR 47(3); ITR 52; ITR 53; ITR 53A; ITR 53E

[Case Ref:](#)

[ATO Ref:](#) NAT 97/1884-2

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