TD 97/7W - 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?

This cover sheet is provided for information only. It does not form part of TD 97/7W - 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?

This document has changed over time. This is a consolidated version of the ruling which was published on *9 May 2001*



Taxation Determination TD 97/7

FOI status: may be released Page 1 of 1

Notice of Withdrawal

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?

Taxation Determination TD 97/7 is withdrawn following the Administrative Appeals Tribunal decision in Case AT 1999/49 to allow an extension of time to register a transitional RBL after the general extension date of 4 April 1997.

Commissioner of Taxation

9 May 2001

ATO references: NO T2000/13746

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ISSN: 1038 - 8982