

TR 2001/13A1 - Addendum - Income tax: Interpreting Australia's Double Tax Agreements

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Addendum

Taxation Ruling

Income tax: Interpreting Australia's Double Tax Agreements

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2001/13 to make changes consequential to the withdrawal of Taxation Ruling TR 2001/12 (capital gains in pre-CGT tax treaties).

TR 2001/13 is amended as follows:

1. Paragraph 45

Omit the paragraph; substitute:

45. The general domestic law and the terms of the DTAs may at various stages inform the meaning and operation of each other, and the two must often be kept in mind simultaneously, in the sense of requiring 'parallel processing' and a disciplined approach to interpretation. On such an approach, many aspects of the problem are considered simultaneously. The following sections of this ruling explore the nature and consequences of this approach in more detail.

2. Paragraph 50

Omit the paragraph; substitute:

50. In other cases, differences in wording may represent specific negotiating intentions.

3. Paragraph 76

Omit the paragraph.

4. Footnote 4

Omit the footnote; substitute:

⁴ The term 'income' is used in this Ruling in a broad sense, to cover all fiscal receipts the subject of a DTA, including, as an example, capital gains.

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5. Footnote 33

Omit the footnote.

6. Footnote 35

Omit the footnote.

7. Footnote 59

Omit the footnote; substitute:

⁵⁹. This is not to say that the bargain reached envisages that *every change in the law* will be brought within the scope of the treaty.

8. Footnote 101

- (a) Omit ‘, TR 2001/11’; substitute ‘ and TR 2001/11’.
- (b) Omit the closing words ‘, and TR 2001/12 on capital gains in pre-CGT tax treaties’.

9. Related Rulings/Determinations

Omit TR 2001/12.

This Addendum applies on and from 13 October 2010 (the date of withdrawal of Taxation Ruling TR 2001/12).

Commissioner of Taxation

14 September 2016

ATO references

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