


# ***TR 2002/14A - Addendum - Income tax: taxation of retirement village operators***

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## Addendum

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### Taxation Ruling

### Income tax: taxation of retirement village operators

This Addendum amends Taxation Ruling TR 2002/14 to take into account the introduction of Divisions 357 to 359 of Schedule 1 to the *Taxation Administration Act 1953* (TAA) and the simultaneous repeal of Part IVAAA and Part IVAA of the TAA. The new laws took effect from 1 January 2006. See further *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005* (No. 161 of 2005)).

#### Taxation Ruling TR 2002/14 is amended as follows:

**1. Paragraph 77**

Omit 'section 14ZAAL'; substitute 'former section 14ZAAL and section 358-20 of Schedule 1 to the *Taxation Administration Act 1953*'.

**2. Paragraph 78**

Omit the paragraph; substitute:

78. The arrangements described in paragraph 77 of this Ruling will also be treated as separate arrangements for the purposes of withdrawal of private rulings made before 1 January 2006. To the extent that this public ruling is inconsistent with a private ruling, the Commissioner will be taken to have withdrawn the private ruling so far as there is any inconsistency and withdrawal is allowed: see former sections 14ZAU and 14ZAW of the *Taxation Administration Act 1953* and section 357-75 of Schedule 1 to the *Taxation Administration Act 1953*.<sup>13</sup>

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<sup>13</sup> Under the former subsections 14ZAU(2) and (4) of the *Taxation Administration Act 1953*, the Commissioner could withdraw a private ruling if the arrangement to which it relates had not begun to be carried out, except to the extent it related to a year of income that had commenced or ended. The Commissioner, however, cannot withdraw a private ruling issued after 1 January 2006. Instead he can issue a revised private ruling if a private ruling was previously made and neither the scheme to which the earlier ruling relates, nor the income year has begun. (subsection 359-55(1) of Schedule 1 to the *Taxation Administration Act 1953*).

### 3. Legislative references

Insert:

- TAA 1953 Sch 1 Div 357
- TAA 1953 Sch 1 357-75
- TAA 1953 Sch 1 Div 358
- TAA 1953 Sch 1 358-20(3)
- TAA 1953 Sch 1 Div 359
- TAA 1953 Sch 1 359-55(1)

This Addendum applies on and from 1 January 2006.

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**Commissioner of Taxation**

1 November 2006

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ATO references

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