

# ***TR 2006/11A6 - Addendum - Private Rulings***

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# Addendum

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## Taxation Ruling Private Rulings

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2006/11 following the enactment of the *Taxation (Multinational – Global and Domestic Minimum Tax) Act 2024* and other related Acts.

TR 2006/11 is amended as follows:

**1. Title**

Omit the Title; substitute '**Private rulings**'.

**2. Paragraph 1**

(a) Omit 'Government's'; substitute 'government's'.

(b) After '*Report on Aspects of Tax Self Assessment*', insert new footnote A1:

<sup>A1</sup> Treasury (2004) *Report on Aspects of Income Tax Self Assessment*,  
<https://treasury.gov.au/publication/p2004-aspects-income-tax-self-assessment>.

**3. Paragraph 1A**

(a) After 'following the enactment of', insert 'the'.

(b) Omit 'Government's'; substitute 'government's'.

(c) Omit '*Administration of the GST*'; substitute '*Administration of the Goods and Services Tax*<sup>A2</sup>',.

(d) After '*Goods and Services Tax*', insert new footnote A2:

<sup>A2</sup> The Board of Taxation (2008) *Review of the Legal Framework for the Administration of the Goods and Services Tax*, <https://taxboard.gov.au/consultation/legal-framework-for-the-administration-of-the-gst>.

**4. Paragraph 2**

After the paragraph, insert new paragraph 2A:

2A. All further legislative references in this Ruling are to Schedule 1 to the TAA, unless otherwise indicated.

**5. Paragraph 3**

Omit the wording of the paragraph; substitute:

The following rulings were withdrawn on and from 5 April 2006. To the extent that the Commissioner's views in these Rulings apply in respect of the new provisions, they have been incorporated in this Ruling.

- Taxation Ruling TR 93/1 *Income tax and fringe benefits tax: private rulings*
- Taxation Ruling TR 97/16 *Income tax: status of taxation rulings following the income tax law rewrite*
- Taxation Determination TD 93/34 *Income tax and fringe benefits tax: is there a withdrawal of a private ruling by a later inconsistent public ruling if the year of income or fringe benefits tax year to which the private ruling relates has (a) already ended or (b) commenced but not yet ended?*
- Taxation Determination TD 95/45 *Income tax: self assessment: can a partnership make a valid application for a Private Ruling in terms of section 14ZAF of the Taxation Administration Act 1953(TAA)?*
- Taxation Determination TD 96/5 *Income tax: self assessment: can a person (the attorney) acting within the terms of a general power of attorney validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal?*
- Taxation Determination TD 96/6 *Income tax: self assessment: can a person obtain a private ruling in terms of Part IVAA of the Taxation Administration Act 1953(TAA) for a year of income after the year ended 30 June 1992, where the question covered in the private ruling concerns depreciation deductions allowable in respect of plant acquired and used, or installed ready for use, before 1 July 1992?*
- Taxation Determination TD 96/16 *Income tax: self assessment: can a person obtain a private ruling under Part IVAA of the Taxation Administration Act 1953(TAA) on the question of whether that person is carrying on a business?*
- Product Grants and Benefits Ruling PGBR 2003/2 *Product grants and benefits: private rulings.*

**6. Paragraph 3A**

Omit the wording of the paragraph; substitute:

Goods and Services Tax Ruling GSTR 1999/1 *Goods and services tax: the GST rulings system* and Wine Equalisation Tax Ruling WETR 2002/1 *Wine equalisation tax: the WET rulings system* have been withdrawn with effect from 30 June 2010. To the extent that the Commissioner's views relating to private rulings in those rulings continue to apply under Divisions 357 and 359, they have been incorporated into this Ruling.

**7. Paragraph 4**

In footnote 1, omit 'of Schedule 1 to the TAA'.

**8. Paragraphs 5, 8A, 12, 29 and 41**

Omit 'of Schedule 1 to the TAA'.

**9. Paragraph 6A**

After 'section 6-5', insert 'of the ITAA 1997'.

**10. Paragraph 7**

- (a) Omit 'say'; substitute 'for example'.
- (b) Omit 'he or she'; substitute 'they'.

**11. Paragraph 8**

- (a) Omit both instances 'of Schedule 1 to the TAA'.
- (b) Omit 'made<sup>2</sup>'; substitute 'made.<sup>2</sup>'.
- (c) In footnote 2, omit 'Item 29,'; substitute 'Item 29 of'.
- (d) After 'accorded by a ruling under', omit 'the'.
- (e) Omit '1 January 2006<sup>3</sup>'; substitute '1 January 2006.<sup>3</sup>'.
- (f) Omit the wording of footnote 3; substitute:  
Item 32 of Part 3 of Schedule 2 to the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005*.
- (g) Omit 'of the ITAA 1936 will apply<sup>4</sup>'; substitute 'of the *Income Tax Assessment Act 1936* (ITAA 1936) will apply.<sup>4</sup>'.
- (h) Omit the wording of footnote 4; substitute:  
Item 30 of Part 3 of Schedule 2 to the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005*.
- (i) After 'inconsistencies', insert a comma.

**12. Paragraph 9**

Omit the wording of the paragraph; substitute:

The Commissioner can issue rulings only on relevant provisions. Relevant provisions are provisions of Acts and regulations administered by the Commissioner that are about any of the matters listed in section 357-55.

**13. Paragraph 10**

- (a) Omit 'of Schedule 1 to the TAA'.
- (b) Omit 'say'; substitute 'for example'.

- (c) After 'Therefore', insert a comma.
- (d) In footnotes 5, 6 and 7, omit 'of Schedule 1 to the TAA'.

**14. Paragraph 11**

- (a) In footnote 8, after 'section 14ZAF of', insert 'the'.
- (b) In footnote 9, after 'section 14ZAE of', insert 'the'.
- (c) In footnote 10, after 'Bill 2005', insert '(2005 EM)'.
- (d) In footnote 10, after 'Bill 2010', insert '(2010 EM)'.

**15. Paragraph 16**

In footnote 14, omit 'of Schedule 1 to the TAA'.

**16. Paragraph 17**

- (a) Omit 'of Schedule 1 to the TAA'.
- (b) Omit the wording of footnote 14A; substitute 'See section 68 of the *Taxation Administration Regulations 2017*'.

**17. Paragraph 18**

- (a) Omit 'of Schedule 1 to the TAA'.
- (b) Omit the wording of footnote 15; substitute 'Subsection 359-40(5)'.
- (c) After 'Therefore', insert a comma.
- (d) Omit ', 'Applications that do not have to be dealt with''.

**18. Paragraph 19**

- (a) Omit the wording of footnote 16; substitute 'Subsection 357-60(1)'.
- (b) Omit the wording of footnote 17; substitute 'Paragraph 3.26 of the 2005 EM'.

**19. Paragraph 20**

- (a) Omit the wording of footnote 18; substitute 'Paragraph 3.24 of the 2005 EM'.
- (b) Omit 'it is revised..'; substitute 'it is revised'.
- (c) Omit the wording of footnote 18A; substitute 'See note to section 359-25 and also paragraph 2.55 of the 2010 EM'.
- (d) After 'paragraphs 51 to 53', insert 'of this Ruling'.
- (e) In footnote 19, omit 'of Schedule 1 to the TAA'.

**20. Paragraph 25**

In footnote 20, omit 'of Schedule 1 to the TAA'.

**21. Paragraph 26**

- (a) In footnote 21, omit 'of Schedule 1 to the TAA'.
- (b) Omit 'self assessment'; substitute 'self-assessment'.

**22. Paragraph 27**

- (a) In the first and third dot points, omit the final instance of 'the Commissioner'; substitute 'they'.
- (b) In the second dot point, omit 'his or her'; substitute 'the'.
- (c) Omit the wording of footnote 22; substitute 'See paragraph 3.30 of the 2005 EM.'.

**23. Paragraph 28**

Omit the wording of footnote 24; substitute 'Subsection 359-10(1) and paragraph 3.67 of the 2005 EM.'.

**24. Paragraph 30**

- (a) Omit the wording of the paragraph; substitute:

Usually the private ruling applies only to the entity in respect of whom the application was made. However, a private ruling given to a trustee in respect of the tax affairs of a trust also applies to:

- the beneficiaries of the trust if the ruling is not an indirect tax or excise ruling; and
- to any replacement trustee provided the ruling would have applied to the former trustee (which it would not have if, for example, the scheme in respect of which the private ruling is made is not materially the same as the scheme actually implemented).<sup>25</sup>

- (b) In footnote 25, omit 'of Schedule 1 to the TAA'.

**25. Paragraph 30A**

- (a) Omit the wording of footnote 25A; substitute 'Subsections 357-60(5) and (6); and see paragraphs 2.45 to 2.47 of the 2010 EM.'.
- (b) In footnote 25B, omit 'of Schedule 1 to the TAA'.

**26. Paragraph 30B**

Omit the wording of footnote 25C; substitute 'Subsection 357-60(3); and see paragraph 2.44 of the 2010 EM.'.

**27. Paragraph 31**

In footnote 26, omit 'of Schedule 1 to the TAA'.

**28. Paragraph 32**

- (a) In footnote 27, omit 'of Schedule 1 to the TAA'.
- (b) After 'Application forms are available', omit 'from the Tax Office website and branch offices'; substitute 'on our website'.
- (c) In footnote 28, after 'PS LA 2005/19', insert '*Approved forms*'.

**29. Paragraph 33**

- (a) Omit the final instance of 'the Commissioner'; substitute 'they'.
- (b) In footnote 29, omit 'of Schedule 1 to the TAA'.

**30. Paragraph 34**

- (a) After 'or make any assumptions that', omit 'he or she considers'; substitute 'they consider'.
- (b) Omit 'and/or'; substitute 'or'.
- (c) Omit the wording of footnote 30; substitute 'Sections 357-110 and 357-120.'.
- (d) Omit the final instance of 'the Commissioner'; substitute 'they'.

**31. Paragraph 35**

Omit 'TR 95/6.'; substitute 'TR 95/6'.

**32. Paragraph 36**

After 'In these circumstances', insert a comma.

**33. Paragraph 37**

- (a) In footnote 31, omit 'of Schedule 1 to the TAA'.
- (b) After 'relevant scheme,', insert 'and'.
- (c) In footnote 32, omit 'of Schedule 1 to the TAA'.

**34. Paragraph 39**

- (a) After 'genuine and worthy cases,', omit 'the Commissioner'; substitute 'they'.
- (b) Omit the wording of footnote 33; substitute 'Section 359-35 and paragraphs 3.77 to 3.85 of the 2005 EM.'.
- (c) After 'decline to rule are as', omit 'follows<sup>34</sup>'; substitute 'follows<sup>34</sup>'.
- (d) In footnote 34, omit 'of Schedule 1 to the TAA'.
- (e) After 'amount charged for a', omit 'valuation<sup>35</sup>'; substitute 'valuation<sup>35</sup>'.
- (f) Omit the wording of footnote 35; substitute 'See paragraph 3.81 of the 2005 EM.'.
- (g) After 'paragraph 34 of this', omit 'Ruling)<sup>36</sup>'; substitute 'Ruling)<sup>36</sup>'.

- (h) Omit the wording of footnote 36; substitute 'See paragraph 3.44 of the 2005 EM.'
- (i) After 'resources from other matters to which', omit 'the Commissioner'; substitute 'they'.
- (j) Omit 'recognises that the Tax Office'; substitute 'recognises that the ATO'.
- (k) Omit 'divert the Tax Office's'; substitute 'divert the ATO's'.
- (l) Omit the wording of footnote 37; substitute 'See paragraph 3.82 of the 2005 EM.'
- (m) Omit the wording of the final dot point; substitute:
  - The matter is about how the Commissioner would exercise a power under a relevant provision and, because the appropriate course of action is for them simply to exercise the power or decline to exercise the power, they do that rather than issue a ruling. If you want the Commissioner to exercise a particular power under the law, this should normally be by way of asking them to do this rather than by seeking a private ruling. For example, you should normally ask the Commissioner for an extension of time to provide a required approved form under section 388-55 rather than seeking a ruling on the issue. This is to be distinguished from the situation where you are seeking a private ruling about how the Commissioner would exercise a discretion at a future time in relation to the scheme specified.

**35. Paragraph 40**

- (a) Omit the wording of the dot points of the paragraph; substitute:
  - they have asked you for additional information and it is not provided within a reasonable time (see paragraph 33 of this Ruling); or
  - they consider that the correctness of the private ruling would depend on which assumptions were made about a future event or other matter.<sup>39 39AA</sup>
- (b) Omit footnote 38.
- (c) In footnote 39, omit 'of Schedule 1 to the TAA'.
- (d) At the end of the second dot point, insert new footnote 39AA:
 

<sup>39AA</sup> Assumptions about other matters may include, for example, an assumption regarding the application of financial accounting standards.
- (e) After the paragraph, insert new paragraphs 40A and 40B:
 

40A. The Commissioner may decline to rule where they consider that it would not be reasonable to comply with the application, where the relevant provision to which the application relates is in respect of<sup>f39AB</sup>:

  - Australian IIR tax (income inclusion rule tax);
  - Australian UTPR tax (undertaxed profits rule tax); or
  - Australian DMT tax (domestic minimum top-up tax).

40B. The ability of the Commissioner to decline to rule under paragraph 359-35(2)(c) is broad.<sup>39AC</sup> Examples of when the Commissioner may decline to rule under this provision include<sup>39AD</sup>:

- where the Organisation for Economic Co-operation and Development/G20 Inclusive Framework on Base Erosion and Profit Shifting (Inclusive Framework) has published guidance relating to the matter, which the government is planning on incorporating into domestic law but has not yet done so;
- where the matter relates to an issue that the Inclusive Framework has identified as requiring guidance, or for which it is drafting guidance and has yet to publish an agreed version of that guidance; or
- where the issuing of a ruling would require the Commissioner to consider how other jurisdictions apply their respective domestic tax laws.

(f) In new paragraph 40A, after ‘application relates is in respect of’, insert new footnote 39AB:

<sup>39AB</sup> Paragraph 359-35(2)(c).

(g) In new paragraph 40B, after ‘paragraph 359-35(2)(c) is broad.’, insert new footnote 39AC:

<sup>39AC</sup> Paragraph 3.105 of the Explanatory Memorandum to the Treasury Laws Amendment (Multinational – Global and Domestic Minimum Tax) (Consequential) Bill 2024.

(h) In new paragraph 40B, after ‘under this provision include’, insert new footnote 39AD:

<sup>39AD</sup> Paragraph 3.106 of the Explanatory Memorandum to the Treasury Laws Amendment (Multinational – Global and Domestic Minimum Tax) (Consequential) Bill 2024.

### **36. Paragraph 41A**

Omit the wording of footnote 39A; substitute ‘See section 357-75 and also paragraph 2.32 of the 2010 EM.’.

### **37. Paragraph 42**

- (a) After ‘Similarly’, insert a comma.
- (b) Omit ‘say’; substitute ‘for example’.

### **38. Paragraph 44**

Omit the wording of footnote 40; substitute ‘Table item 3 of subsection 357-75(1).’.

### **39. Paragraph 46**

Omit the wording of footnote 41; substitute ‘Table item 2 of subsection 357-75(1).’.

**40. Paragraph 48**

- (a) After '170BF of', insert 'the'.
- (b) Omit the wording of footnote 42; substitute 'Item 30 of Part 3 of Schedule 2 to the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005*'.

**41. Paragraph 48A**

Omit the wording of footnote 42A; substitute 'Subsection 357-75(1B) and see also paragraphs 2.28 and 2.29 of the 2010 EM.'

**42. Paragraph 49**

In footnote 43, omit 'of Schedule 1 to the TAA'.

**43. Paragraph 50A**

- (a) In footnote 43A, omit 'of Schedule 1 to the TAA'.
- (b) In footnote 43B, omit 'and 359-55(5) of Schedule 1 to the TAA'; substitute '(5)'.

**44. Paragraph 51**

In footnote 44, omit 'of Schedule 1 to the TAA'.

**45. Paragraph 53**

Omit both instances of 'Tax Office'; substitute 'ATO'.

**46. Paragraph 54**

- (a) In footnote 45, omit 'of Schedule 1 to the TAA'.
- (b) Omit the wording of footnote 45A; substitute 'See Note to section 359-25, section 359-55 and the 2010 EM.'

**47. Paragraph 55**

In footnote 46, omit 'of Schedule 1 to the TAA'.

**48. Paragraph 56**

- (a) Omit '60 day period'; substitute '60-day period'.
- (b) After 'extending that period', insert a comma.
- (c) In footnote 47, omit 'of Schedule 1 to the TAA'.

**49. Paragraph 57**

- (a) After 'paragraph 55', omit 'above'; substitute 'of this Ruling'.

- (b) After 'not been provided by you', insert a comma.
- (c) In footnote 49, after 'paragraph 14ZYB(1)(b)', insert 'of the TAA'.
- (d) Omit 'Administrative Appeals Tribunal'; substitute 'Administrative Review Tribunal'.

**50. Paragraph 58**

In footnote 50, omit 'of Schedule 1 to the TAA'.

**51. Paragraph 59**

- (a) In footnote 51, omit 'of Schedule 1 to the TAA'.
- (b) Omit 'Administrative Appeals Tribunal'; substitute 'Administrative Review Tribunal'.
- (c) Omit the wording of footnote 52; substitute 'See paragraph 3.104 of the 2005 EM.'

**52. Paragraph 60**

- (a) After 'give you a reasonable', omit the comma.
- (b) In footnote 54, omit 'of Schedule 1 to the TAA'.

**53. Paragraph 61**

Omit the second instance of 'the Commissioner'; substitute 'they'.

This Addendum applies from 11 December 2024.

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**Commissioner of Taxation**

15 October 2025

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## ATO references

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