


TR 92/7A - Addendum - Income tax: life assurance companies - total income

 This cover sheet is provided for information only. It does not form part of *TR 92/7A - Addendum - Income tax: life assurance companies - total income*

 View the [consolidated version](#) for this notice.



Addendum

Income tax: life assurance companies - total income

*This document is a 'public ruling' for the purposes of Part IVAAA of the **Taxation Administration Act 1953** and is legally binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

This Addendum amends Taxation Ruling TR 92/7, in relation to the 1997-98 or a later income year, as follows:

Paragraph 2

Omit 'section 25 of the *Income Tax Assessment Act 1936*'; substitute 'Division 6 of the *Income Tax Assessment Act 1997* ('ITAA 1997') (formerly section 25 of the *Income Tax Assessment Act 1936* ('ITAA 1936'))'.

Paragraph 13

Omit 'subsection 25(1)'; substitute 'section 6-5 of the ITAA 1997 (formerly subsection 25(1) of the ITAA 1936)'.

Paragraph 14

- (a) Omit 'subsection 25(1)'; substitute 'section 6 5'.
- (b) Omit '[section] 160Z'; substitute '[sections] 102-20, 102-22, 102-30, 108-10, 108-20, 110-25(1), 114-10, 118-12, 118-15(c), 118-40, Division 104 and Division 50 of the ITAA 1997 (formerly section 160Z of the ITAA 1936)'.
- (c) Omit 'subsection 51(1)'; substitute 'section 8-1 of the ITAA 1997 (formerly subsection 51(1) of the ITAA 1936)'.

Paragraph 20

Omit 'section 51'; substitute 'Division 8 of the ITAA 1997 (formerly section 51 of the ITAA 1936)'.

TR 92/7

Commissioner of Taxation

28 April 1999

[ATO Ref:](#) 99/4295-5
90/7295-1

ISSN 1039 - 0731