


TR 96/10A - Addendum - Income tax: section 110C: calculation of exempt income and deductions

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Addendum

Income tax: section 110C: calculation of exempt income and deductions

The Australian Taxation Office is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings about old laws are being brought into line with them.

This Addendum amends Taxation Ruling TR 96/10, in relation to the 1997-98 or a later income year, as follows:

1. **At the Title**
Include after the words 'Section 110C' the following words:
'of the *Income Tax Assessment Act 1936*'.
2. **At Paragraph 1**
Omit '(the Act)'; substitute '(the 1936 Act)'.
3. Include after the words 'subsection 116CE(4)' (wherever occurring) the following words: 'of the 1936 Act'.
4. Include after the words 'section 110C' (wherever occurring) the following words: 'of the 1936 Act'.
5. Include after the words 'section 111C' (wherever occurring) the following words: 'of the 1936 Act'.
6. Include after the words 'section 273A' (wherever occurring) the following words: 'of the 1936 Act'.
7. Include after the words 'section 282B' (wherever occurring) the following words; 'of the 1936 Act'.
8. Include after the words 'section 283' (wherever occurring) the following words; 'of the 1936 Act'.
9. **At Paragraph 14**
 - (a) Omit 'of the Act'; substitute 'of the 1936 Act'.
 - (b) Include after the words 'subsection 110(1)' and 'Section 114' the following words: 'of the 1936 Act'.

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10. **At Paragraph 20**
Include after the words 'subsection 283(2)' the following words: 'of the 1936 Act'.
11. **At Paragraph 22**
Omit 'of the Act'; substitute 'of the 1936 Act'.
12. **At Paragraph 24**
Omit 'of the Act'; substitute 'of the 1936 Act'.
13. **At Paragraph 26**
Include after the words 'section 113 or section 113A' the following words: 'of the 1936 Act'.
14. **At Paragraph 27**
Omit 'of the Act'; substitute 'of the 1936 or 1997 Act'.
15. **At Paragraph 28**
 - (a) Include after the words 'section 113' the following words: 'of the 1936 Act'.
 - (b) Omit 'provision of the Act, ie., subsection 51(1), or the applicable specific deduction provision of the Act'; substitute 'provisions of the 1936 or 1997 Act, i.e., section 8-1 (formerly subsection 51(1) of the 1936 Act), or an applicable deduction provision'.
 - (c) Omit 'subsection 53(3)'; substitute 'subsection 25-10(2) (formerly subsection 53(3) of the 1936 Act)'.
16. **At Paragraph 29**
Omit 'subsection 51(1)'; substitute 'section 8-1 of the 1997 Act'.
17. **At Paragraph 31**
Omit 'subsection 51(1)'; substitute 'section 8-1 of the 1997 Act'.
18. **At Paragraph 33**
Include after the words 'Division 8' the following words: 'of the 1936 Act'.
19. **At Paragraph 34**
 - (a) Omit 'of the Act'; substitute 'of the 1936 Act'.
 - (b) Include after the words 'section 267' and 'section 275' the following words: 'of the 1936 Act'.

20. **At Paragraph 38**
Omit 'of the Act'; substitute 'of the 1936 Act'.
21. **At Paragraph 39**
Include after the words 'subsection 110C(2)' the following words: 'of the 1936 Act'.
22. **At Paragraph 47**
Omit 'of the Act'; substitute 'of the 1936 Act'.
23. **At Paragraph 48**
Include after the words 'section 273A' the following words: 'of the 1936 Act'.
24. **At Paragraph 60**
Omit 'of the Act'; substitute 'of the 1936 Act'.
25. **At Paragraph 61**
Include after the words 'section 113' the following words: 'of the 1936 Act'.
26. **At Paragraph 62**
Omit 'the Act (section 78)'; substitute 'Division 30 of the 1997 Act'.
27. **At Paragraph 63**
 - (a) Omit 'section 51'; substitute 'section 8-1 of the 1997 Act'.
 - (b) Include after the words 'subsection (4)' the following words: 'of the 1936 Act'.
 - (c) Include after the words 'section 113' the following words: 'of the 1936 Act'.
28. **At Paragraph 65**
 - (a) Omit 'of the Act'; substitute 'of the 1936 Act or the 1997 Act'.
 - (b) Omit 'subsection 51(1)'; substitute 'section 8-1 of the 1997 Act'.
 - (c) Omit 'subsection 53(3)'; substitute 'subsection 25-10(2) of the 1997 Act'.
29. **At Paragraph 66**
Omit 'subsection 51(1)'; substitute 'section 8-1 of the 1997'.
30. **At Paragraph 70**
Omit 'of the Act' (wherever occurring); substitute 'of the 1936 or the 1997 Act'.

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31. **At Paragraph 71**

- (a) In sentence one, omit 'subsection 53(3)'; substitute 'subsection 25-10(2) of the 1997 Act'.
- (b) In sentence 3, omit 'Subsection 53(3) states'; substitute 'Subsection 25-10(2) of the 1997 Act specifies'.

32. **At the Legislative References**

Omit all legislative references; substitute the following:

ITAA 1936 Div8
ITAA 1936 110(1)
ITAA 1936 110C
ITAA 1936 110C(2)
ITAA 1936 111AC
ITAA 1936 111AC(3)
ITAA 1936 111AD
ITAA 1936 111AD(4)
ITAA 1936 111C
ITAA 1936 113
ITAA 1936 113(1)
ITAA 1936 113(2)
ITAA 1936 113A
ITAA 1936 114
ITAA 1936 116CE(4)
ITAA 1936 267
ITAA 1936 273A
ITAA 1936 275
ITAA 1936 282B
ITAA 1936 283(2)
ITAA 1997 8-1
ITAA 1997 25-10(2)
ITAA 1997 Division 30
AIA 15AA

Commissioner of Taxation

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ATO references:

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