

# Cover sheet for: TR 97/16W

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## TR 97/16W history

	23 July 1997	<b>Original ruling</b>	
	17 December 1997	<b>Consolidated ruling</b>	Addendum
You are here →	5 April 2006	<b>Withdrawn</b>	



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: status of taxation rulings following the income tax law rewrite

Taxation Ruling TR 97/16 is withdrawn with effect from 5 April 2006.

1. TR 97/16 explains the implications for the Taxation Rulings System of the introduction of the *Income Tax Assessment Act 1997* and the consequential amendments to the *Tax Administration Act 1953*. In particular, the Ruling deals with how a Ruling about a section or other provision of the *Income Tax Assessment Act 1936* (the 'old law') applies to a rewritten section or other provision in the *Income Tax Assessment Act 1997* (the 'new law').
2. TR 97/16 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D6 and Draft Taxation Ruling TR 2006/D7, which outline the system of public and private rulings following the enactment of the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005*. To the extent that the Commissioner's views in TR 97/16 apply in respect of the new provisions, they have been incorporated into TR 2006/D6 and TR 2006/D7.

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**Commissioner of Taxation**

5 April 2006

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ATO references

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