

# ***TR 97/16A - Addendum - Income tax: status of taxation rulings following the income tax law rewrite***

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

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*This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. 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 97/16 as follows:

1. **Paragraph 13**

Omit the paragraph; substitute:

'13. In deciding whether the new law expresses the same ideas as the old law, where the old law has been the subject of a Ruling, taxpayers can assume that there has been no change in those ideas unless and until announced otherwise. This means that no unannounced change disadvantaging taxpayers under the new law will be applied before the date on which it is announced, or have effect before that date unless stipulated otherwise in amending legislation. Ways in which a change may be announced include:

- '• the explanatory memorandum or Second Reading Speech relating to a Bill prepared under the Tax Law Improvement Project;
- '• a tribunal or court decision making it clear that there has been a change in ideas; and
- '• a public announcement by the ATO by way of a Taxation Ruling or Taxation Determination. If it is urgent the ATO may make an announcement by Press Release or other ATO publication, but the announcement will be subject to confirmation as soon as practicable in a Ruling or Determination.

'Where necessary, the ATO will announce transitional and/or implementation arrangements applying to changes.'

# TR 97/16

2. **After paragraph 22**

Insert:

## **Withdrawal**

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'23. Upon the completion of the rewrite of the old law, consideration may need to be given to the withdrawal of this Ruling.'

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**Commissioner of Taxation**

17 December 1997

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