IT 1 - Taxation Ruling system: explanation and status

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There is an Addendum notice for this document.

There is an Addendum (2) notice for this document.

There is an Addendum (3) notice for this document.

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There is an Addendum (2) notice for this document.

There is an Addendum (3) notice for this document.

TAXATION RULING NO. IT 1

TAXATION RULING SYSTEM : EXPLANATION AND STATUS

F.O.I. EMBARGO: May be released

REF N.O. REF: 17 J39/1/7 f55 DATE OF EFFECT: 01.12.82

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F.O.I. INDEX DETAIL

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PREAMBLE The Taxation Ruling system has been introduced as from 1 December 1982 as a method of publishing and disseminating decisions on interpretation of the laws administered by the Commissioner of Taxation.

RULING A Taxation Ruling will issue in respect of any decision which satisfies the following criteria;

(a) provides an interpretation, guideline, precedent, practice or procedure to be followed in making a decision that affects the rights or liabilities of taxpayers; and

(b) establishes a new or revised interpretation of our administration of the tax laws; and

(c) affects all taxpayers or a section of the tax-paying community, i.e., not simply an individual instance.

Taxation Rulings will replace memoranda and other forms of advice from Head Office relating to new or advised interpretations of the taxation law. They will enable the Commissioner of Taxation to fulfil his obligation under the Freedom of Information Act 1982 of making available for public scrutiny, copies of documents which are used by his officers in making decisions. Indeed, the need for the Taxation Ruling system has been brought into focus by the Freedom of Information Act.

In using Taxation Rulings it should be recognised that they cannot supplant the terms of the law. It is now well established that statements or declarations by the Commissioner of Taxation or his officers do not have the effect of an estoppel against the operation of the taxation law. While Taxation Rulings are compiled with care and are intended to assist in the interpretation of taxation law in given circumstances, they must be overruled by legislative amendment to the law or by decisions of appellate tribunals. Furthermore, where a Ruling is given in respect of a particular fact situation. Taxation Rulings are issued subject to these necessary reservations.

Taxation Rulings will issue at regular intervals and copies will be made available (subject to any necessary editing in

accordance with subsection 9(4) of the Freedom of Information Act 1982) for inspection and purchase by members of the public. An index of these rulings will be published in the Commonwealth Gazette.

COMMISSIONER OF TAXATION
6 DECEMBER 1982