

# ***CR 2001/1A - Addendum - Class Rulings system***

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## Addendum

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### **Class Ruling** Class Rulings system

The following changes clarify Class Ruling CR 2001/1.

**Omit paragraph 7 and substitute:**

7. Being a type of public ruling, the Commissioner derives the power to issue Class Rulings under Part IVAAA of the *Taxation Administration Act 1953* ('TAA'). The Commissioner has an unfettered discretion as to whether or not to issue a Class Ruling in relation to any particular arrangement, and this applies whether the Class Ruling has been requested or not.

**Omit paragraph 19 and substitute:**

19. An entity may specifically request a Class Ruling. Furthermore, whenever an entity requests advice about the application of the tax law to a specific class of persons in relation to a particular arrangement, it will be treated as a request for a Class Ruling (or Product Ruling if more appropriate). ATO staff are to also give consideration to preparing a Class Ruling in those situations where a member of a class of persons affected by a particular arrangement requests a private ruling on the arrangement. Similarly, ATO staff are to give consideration to preparing a Class Ruling where they otherwise identify an arrangement that has tax consequences for a class of persons.

**Omit the first sentence in paragraph 21 and replace with:**

21. The issue/publication of a Class Ruling in relation to a particular arrangement is generally conditional upon the requesting entity:

**Insert the following sentence at the end of paragraph 24:**

This does not preclude the Commissioner from also issuing a Class Ruling on the arrangement, though this will generally only be done where the relevant entity agrees to it.

**Insert before the first dot-point in sub-paragraph 26 (b):**

- the Government has announced a change to the law upon which the Commissioner has been asked to rule;

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**Commissioner of Taxation**

16 October 2002

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ATO references:

NO: T2002/011971

ISSN: 1445 2014