


CR 2001/1A - Addendum - Class Rulings system

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Addendum

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;

Commissioner of Taxation

16 October 2002

ATO references:

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