



Erratum

Taxation Determination

Income tax: where there is a disposal of foreign currency or a right to receive foreign currency and forex realisation event 1 happens, is the amount attributable to a currency exchange rate effect determined by subtracting the non-forex component of the capital gain (or loss) from the overall capital gain (or loss)?

This Erratum amends Taxation Determination TD 2006/D5 to correct the date of issue.

TD 2006/D5 is corrected as follows:

1. Date of issue

Delete '18 January 2005', substitute '18 January 2006'.

This Erratum applies on and from 18 January 2006.

Commissioner of Taxation

8 March 2006

ATO references

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