



Erratum

Taxation Ruling

Income tax: business related capital expenditure – section 40-880 of the *Income Tax Assessment Act 1997* core issues

This Erratum corrects Taxation Ruling TR 2010/D7 to update the due date for the comments.

TR 2010/D7 is corrected as follows:

1. Paragraph 307

Omit '8 February 2010'; substitute '8 February 2011'.

This Erratum applies on and from 8 December 2010.

Commissioner of Taxation
10 December 2010

ATO references

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ATOlaw topic: Income Tax ~~ Capital allowances ~~ business related costs