

# ***CR 2001/1A4 - Addendum - Class Rulings system***

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# Addendum

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## Class Ruling

### Class Ruling system

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2001/1 as a consequence of changes to the copyright policy of the Australian Government.

#### **CR 2001/1 is amended as follows:**

**1. Pages 1 to 9**

Omit:

FOI status: **may be released**

Substitute:

Page status: **legally binding**

**2. Paragraph 18**

Omit the paragraph including the heading.

**3. Paragraph 23 and subparagraph 26(d)**

Omit 'e.g.'; substitute 'for example'.

**4. Paragraph 28**

Omit:

*Copyright*

18

**5. Legislative references**

Omit:

- TAA 1953 Sch 1 Div 357
- Copyright Act 1968

Insert:

- TAA 1953 Sch 1 357-55
- TAA 1953 Sch 1 357-75
- TAA 1953 Sch 1 358-5(1)

## 6. Other references

Omit:

- Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010

This Addendum applies before and after date of issue.

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## Commissioner of Taxation

11 September 2013

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ATO references

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Fringe Benefits Tax ~~ Administration ~~ class rulings system

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