CR 2001/1A6 - Addendum - Class rulings

Addendum

Class Ruling

Class rulings

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2001/1 to update content regarding promoter penalty laws.

CR 2001/1 is amended as follows:

1. Paragraph 27C

(a) Omit the wording of the paragraph, excluding footnote 5; substitute:

Under the promoter penalty laws[5], the Commissioner may apply to the Federal Court for sanctions, remedies (or both) to address conduct concerning the:

- promotion of schemes on the basis of conformity with a class ruling if the scheme is materially different from that described in the ruling; and
- implementation of schemes, that have been promoted on the basis of conformity with a class ruling, in a way that is materially different from that described in the ruling.

(b) Omit footnote 6.

(c) After the paragraph, insert new paragraph 27D:

27D. The Commissioner has issued Law Administration Practice Statement PS LA 2021/1 *Application of the promoter penalty laws*, setting out the administrative procedures that are used in applying the promoter penalty laws.

This Addendum applies both before and after its date of issue.

Commissioner of Taxation
25 February 2026

ATO references
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