

# ***CR 2008/91A1 - Addendum - Income tax: provision of security camera systems to Queensland taxi service licence holders***

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## Addendum

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### Class Ruling

#### Income tax: provision of security camera systems to Queensland taxi service licence holders

This Addendum amends Class Ruling CR 2008/91 to clarify the Tax Office view on the application of administrative penalties and interest charges where a Licence Holder is required to amend prior year income tax returns to comply with the interpretation provided.

This Addendum clarifies that the Commissioner will generally apply no administrative penalty or interest charges to the net amount payable that relates to these assessments, provided that the prior year returns are amended in a timely manner.

#### **CR 2008/91 is amended as follows:**

##### **1. Paragraph 8**

After the paragraph, insert:

8A. If, as a result of the publication of this Ruling, a Licence Holder is required to amend prior year income tax returns to comply with the interpretation that has been provided, the Commissioner will generally apply no administrative penalty or interest charges to the net amount payable that relates to these assessments. This is providing that prior year returns are amended by the later of:

- the due date for the lodgement of the Licence Holder's 2009 income tax return; or
- 30 June 2010.

This Addendum applies on and from 17 December 2008.

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**Commissioner of Taxation**  
16 September 2009

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#### ATO references

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Income Tax ~~ Assessable income ~~ non-cash benefits