


# ***CR 2009/59A1 - Addendum - Income tax: deductibility of employer contributions to the National Entitlement Security Trust***

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## Addendum

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### Class Ruling

#### Income tax: deductibility of employer contributions to the National Entitlement Security Trust

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2009/59 to extend the date of effect of the Ruling.

#### **CR 2009/59 is amended as follows:**

##### **Paragraph 8**

Omit the paragraph; substitute:

8. This Ruling applies from 1 July 2009. However, this Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10).

This Addendum applies on and from 1 July 2013.

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#### **Commissioner of Taxation**

29 May 2013

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#### ATO references

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