


CR 2012/20A1 - Addendum - Income tax: NSW VMOs and eligible health professionals' participation in the COAG Improving Access to Primary Care in Rural and Remote Areas (section 19(2) Exemptions) Initiative

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Addendum

Class Ruling

Income tax: NSW VMOs and eligible health professionals' participation in the COAG Improving Access to Primary Care in Rural and Remote Areas (section 19(2) Exemptions) Initiative

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2012/20 to extend the application of the Ruling so that it applies from 1 July 2011.

CR 2012/20 is amended as follows:

1. Paragraph 7

Omit the paragraph; substitute:

7. This Ruling applies from 1 July 2011. The ruling continues to apply to all entities within the specified class who entered into the specified scheme during the term of the Ruling. 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 2011.

Commissioner of Taxation

11 April 2012

ATO references

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ATOLaw topic: Income Tax ~~ Exempt income ~~ government payments