


# ***CR 2012/82ER1 - Income tax: research and development: membership funding for the Australian Coal Association Research Program***

 This cover sheet is provided for information only. It does not form part of *CR 2012/82ER1 - Income tax: research and development: membership funding for the Australian Coal Association Research Program*

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# Erratum

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## Class Ruling

### Income tax: research and development: membership funding for the Australian Coal Association Research Program

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Class Ruling CR 2012/82 to change the page numbers to paragraph numbers in the Contents and to correct a typographical error in paragraph 47.

#### **CR 2012/82 is corrected as follows:**

##### **1. Contents**

Omit page numbers; substitute paragraph numbers.

##### **2. Paragraph 47**

Omit the first dot point and substitute:

- are for R&D activities as defined in section 355-20; and

This Erratum applies on and from 26 September 2012.

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#### **Commissioner of Taxation**

10 October 2012

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#### ATO references

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ATOlaw topic: Income Tax ~~ Deductions ~~ research and development expenses