TD 2011/D11ER - Income tax: when is the shortfall interest charge incurred for the purposes of paragraph 25-5(1)(c) of the Income Tax Assessment Act 1997?

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Erratum

Draft Taxation Determination

Income tax: when is the shortfall interest charge incurred for the purposes of paragraph 25-5(1)(c) of the *Income Tax Assessment Act 1997*?

This Erratum corrects draft Taxation Determination TD 2011/D11 to correct minor typographical errors and update the due date for the comments.

TD 2011/D11 is corrected as follows:

1. Paragraph 3

Omit '1 December December 2007'; substitute '1 December 2007'.

2. Paragraph 4

Omit '1December December 2007'; substitute '1 December 2007'.

3. Paragraph 6

Omit ‘gives’; substitute 'gave'.

4. Paragraph 30

Omit '9 December 2012'; substitute '23 December 2011'.

This Erratum applies on and from 9 November 2011.

Commissioner of Taxation
11 November 2011

ATO references

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