


IT 2680A - Addendum - Income tax: withholding tax liability of non-resident beneficiaries of Australian trusts

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Addendum

Taxation Ruling

Income tax: withholding tax liability of non-resident beneficiaries of Australian trusts

This Addendum amends Taxation Ruling IT 2680 to remove the references to Income Tax Rulings IT 328 and IT 329.

IT 328 and IT 329 are withdrawn with effect from 1 September 2011.

IT 2680 is amended as follows:

1. Paragraph 6

Omit the words at the end of the paragraph ', and see also Taxation Rulings IT 328 and IT 329'.

2. Other rulings on this topic

Omit references to IT 328 and IT 329.

This Addendum applies on and from 1 September 2011.

Commissioner of Taxation

24 August 2011

ATO references

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ATOlaw topic: Income Tax ~~ Withholding Tax ~~ pay as you go
withholding

Income Tax ~~ Assessable income ~~ trust income - other