


TD 2006/51ER - Erratum - Income tax: can a dividend, or part of a dividend, be non-assessable non-exempt income under both section 23AJ and section 23AI of the Income Tax Assessment Act 1936?

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Erratum

Taxation Determination

Income tax: can a dividend, or part of a dividend, be non-assessable non-exempt income under both section 23AJ and section 23AI of the *Income Tax Assessment Act 1936*?

This Erratum corrects the addendum notice to Taxation Determination TD 2006/51, which issued on 10 November 2010, to correct the date of issue under the Commissioner's signature.

TD 2006/51 is corrected as follows:

1. Under Commissioner of Taxation

Omit 'TBA'; substitute '10 November 2010'.

This Erratum applies on and from 10 November 2010.

Commissioner of Taxation

2 February 2011

ATO references

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ATOlaw topic: Income Tax ~~ Exempt income ~~ controlled foreign companies