


***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

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### 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.

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**Commissioner of Taxation**

2 February 2011

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ATO references

NO: 1-2JGISAI

ISSN: 1038-8982

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