


***TD 2008/9ER - Erratum - Income tax: are amounts mistakenly paid as salary or wages to employees (or as income support payments or worker's compensation amounts to persons), to which they are not beneficially entitled, but are obliged to repay, 'ordinary income' under section 6-5 of the Income Tax Assessment Act 1997?***

 This cover sheet is provided for information only. It does not form part of *TD 2008/9ER - Erratum - Income tax: are amounts mistakenly paid as salary or wages to employees (or as income support payments or worker's compensation amounts to persons), to which they are not beneficially entitled, but are obliged to repay, 'ordinary income' under section 6-5 of the Income Tax Assessment Act 1997?*

 View the [consolidated version](#) for this notice.



---

## Erratum

---

### Taxation Determination

Income tax: are amounts mistakenly paid as salary or wages to employees (or as income support payments or worker's compensation amounts to persons), to which they are not beneficially entitled, but are obliged to repay, 'ordinary income' under section 6-5 of the *Income Tax Assessment Act 1997*?

This Erratum corrects Taxation Determination TD 2008/9 to amend the case citation of *Federal Commissioner of Taxation v. Dixon* (1952) 86 CLR 540; [1952] HCA 65.

**TD 2008/9 is corrected as follows:**

**1. Footnote 4**

Omit the text; substitute:

*Federal Commissioner of Taxation v. Dixon* (1952) 86 CLR 540; [1952] HCA 65

**2. Case references**

Omit:

Dixon v. FC of T (1952) 85 CLR 540

Substitute:

Federal Commissioner of Taxation v. Dixon (1952) 86 CLR 540; [1952] HCA 65

This Erratum applies on and from 30 April 2008.

# TD 2008/9

---

Page 2 of 2

---

**Commissioner of Taxation**

14 May 2008

---

ATO references

NO: 2006/20258

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Assessable income ~~ employment income - Australian sourced