


TD 2014/1ER2 - Income tax: is the 'dividend access share' arrangement of the type described in this Taxation Determination a scheme 'by way of or in the nature of dividend stripping' within the meaning of section 177E of Part IVA of the Income Tax Assessment Act 1936?

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Erratum

Taxation Determination

Income tax: is the 'dividend access share' arrangement of the type described in this Taxation Determination a scheme 'by way of or in the nature of dividend stripping' within the meaning of section 177E of Part IVA of the *Income Tax Assessment Act 1936*?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Determination TD 2014/1 to remove a reference to itself as being a draft determination.

TD 2014/1 is corrected as follows:

1. Paragraph 5

Remove the word 'draft' in the first sentence of the paragraph.

This Erratum applies on and from 26 February 2014.

Commissioner of Taxation

23 April 2014

ATO references

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