TD 2022/7ER - Erratum - Income tax: aggregated turnover - application of the 'connected with' concept to partnerships, foreign hybrids and non-entity joint ventures

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Erratum

Taxation Determination

Income tax: aggregated turnover – application of the 'connected with' concept to partnerships, foreign hybrids and non-entity joint ventures

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Determination TD 2022/7 to address typographical errors.

TD 2022/7 is corrected as follows:

1. Paragraphs 30 and 36

Omit 'expection'; substitute 'expectation'.

This Erratum applies from 30 March 2022.

Commissioner of Taxation

3 August 2022

ATO references

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ATOlaw topic: Income tax ~~ Capital gains tax ~~ Small business relief ~~ Small business

entity

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