


TD 96/37A - Addendum - Income tax: foreign income: is foreign tax payable by a controlled foreign entity (CFE) under an accruals tax law of a listed country within the meaning of section 456A if, under the tax law of the country, no tax is required to be paid?

 This cover sheet is provided for information only. It does not form part of *TD 96/37A - Addendum - Income tax: foreign income: is foreign tax payable by a controlled foreign entity (CFE) under an accruals tax law of a listed country within the meaning of section 456A if, under the tax law of the country, no tax is required to be paid?*

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Addendum

Income tax: foreign income: is foreign tax payable by a controlled foreign entity (CFE) under an accruals tax law of a listed country within the meaning of section 456A if, under the tax law of the country, no tax is required to be paid?

*This Addendum forms part of the Determination and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Determination is a public ruling and how it is binding on the Commissioner.*

Taxation Determination TD 96/37 is amended, with effect for statutory accounting periods of controlled foreign companies commencing after 30 June 1997, as follows:

Omit 'listed' (wherever occurring); substitute 'broad-exemption listed'.

Commissioner of Taxation

17 December 1997

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