


# ***TR 2001/1ER - Notice of Erratum - Income tax: assessability of amounts from the sale of wheat and grain to AWB (International) Limited or AWB (Australia) Limited***

 This cover sheet is provided for information only. It does not form part of *TR 2001/1ER - Notice of Erratum - Income tax: assessability of amounts from the sale of wheat and grain to AWB (International) Limited or AWB (Australia) Limited*

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## Erratum

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### Income tax: assessability of amounts from the sale of wheat and grain to AWB (International) Limited or AWB (Australia) Limited

**Delete:**

***Preamble***

*This document does not rule on the application of a 'tax law' (as defined) and is, therefore, not a 'public ruling' for the purposes of Part IVAAA of the **Taxation Administration Act 1953**. The document is, however, administratively binding on the Commissioner of Taxation. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.*

**And replace with:**

***Preamble***

*The number, subject heading (the title), **Class of person/arrangement, Date of effect and Ruling** parts of this document are a 'public ruling' for the purposes of Part IVAAA of the **Taxation Administration Act 1953** and are legally binding on the Commissioner. The remainder of the document is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner..*

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**Commissioner of Taxation**

11 April 2001

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ATO references:

NO T2000/4313

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ISSN: 1039-0731