


# ***TR 2004/4A3 - Addendum - Income tax: deductions for interest incurred prior to the commencement of, or following the cessation of, relevant income earning activities***

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# Addendum

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## Taxation Ruling

### Income tax: deductions for interest incurred prior to the commencement of, or following the cessation of, relevant income earning activities

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2004/4 to update the reference to Draft Taxation Ruling TR 2021/D5 *Income tax: expenses associated with holding vacant land*.

TR 2004/4 is amended as follows:

**1. Paragraphs 1 to 15**

Omit the page status 'FOI status: **may be released**'; substitute 'Status: **legally binding**'.

**2. Paragraphs 16 to 52**

Omit the page status 'FOI status: **may be released**'; substitute 'Status: **not legally binding**'.

**3. Paragraph 14A**

Omit 'draft Taxation Ruling TR 2021/D5'; substitute 'Taxation Ruling TR 2023/3'.

This addendum applies from 27 September 2023.

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**Commissioner of Taxation**  
9 October 2024

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ATO references

NO:	1-Z6AV46V
ISSN:	2205-6122
BSL:	IAI

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# TR 2004/4

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