


# ***TR 2006/10A8 - Addendum - Public Rulings***

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# Addendum

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## Taxation Ruling

### Public rulings

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2006/10 to update content regarding promoter penalty laws.

TR 2006/10 is amended as follows:

**1. Paragraph 42A**

Omit the wording of the paragraph, excluding footnotes; substitute:

A scheme may have been promoted on the basis of conformity with a public ruling when the scheme promoted is materially different from that described in the ruling. A scheme may also have been promoted on the basis of conformity with a public ruling being implemented in a way that is materially different from that described in the ruling. In these instances, the Commissioner may apply the promoter penalty laws.<sup>28A</sup> Where applicable, the Commissioner may apply to the Federal Court for sanctions, remedies (or both) to address this conduct.<sup>28B</sup>

This Addendum applies both before and after its date of issue.

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**Commissioner of Taxation**

10 December 2025

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ATO references

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