

TR 2006/10A8 - Addendum - Public Rulings

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Addendum

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.^{28A} Where applicable, the Commissioner may apply to the Federal Court for sanctions, remedies (or both) to address this conduct.^{28B}

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

Commissioner of Taxation
10 December 2025

ATO references

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