


# ***TR 2006/11A1 - Addendum - Income tax: Private Rulings***

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# Addendum

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## Taxation Ruling

### Income tax: Private Rulings

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2006/11 to clarify that a private indirect tax ruling can be revised but not withdrawn.

#### TR 2006/11 is amended as follows:

**1. Paragraph 54**

In the last sentence substitute: 'withdrawn' with 'revised'

**2. Footnote 45A**

Omit the footnote; substitute:

<sup>45A</sup> See note to section 359-25 of Schedule 1 to the TAA, section 359-55 of Schedule 1 to the TAA and the Explanatory Memorandum to the Tax Laws Amendment (2010 GST Administration Measures No. 2) Bill 2010.

This Addendum applies on and from 21 December 2011.

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**Commissioner of Taxation**  
21 December 2011

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ATO references

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Income Tax ~~ Administration ~~ penalty tax and general  
interest charge  
Income Tax ~~ Administration ~~ private binding rulings