

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

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Addendum

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 It amends Taxation Ruling TR 2006/11 to clarify that a private indirect tax ruling can be revised but not withdrawn.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In the last sentence substitute: 'withdrawn' with 'revised'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:

^{45A} 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.

Commissioner of Taxation
21 December 2011

ATO references

NO: 1-3LWNLYS

ISSN: 1039-0731

ATOlaw topic: Income Tax ~ Administration ~ public rulings
Income Tax ~ Administration ~ penalty tax and general
interest charge
Income Tax ~ Administration ~ private binding rulings