


# ***TR 2006/11A5 - Addendum - 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 It amends Taxation Ruling TR 2006/11 to clarify that a private indirect tax ruling can be revised but not withdrawn.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 20**

Omit the fourth sentence; substitute:

20. If no time is specified and the ruling is an indirect tax or excise ruling then it continues to apply until it is either replaced by a later indirect tax or excise ruling or it is revised.

This Addendum applies on and from 16 August 2017.

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#### **Commissioner of Taxation**

16 August 2017

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#### ATO references

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ATOlaw topic: Administration ~~ Rulings ~~ Other

Administration ~~ ATO interest ~~ General interest charge

Administration ~~ Penalties ~~ Shortfall penalty

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