TR 2006/3A2 - Addendum - Income tax: government payments to industry to assist entities (including individuals) to continue, commence or cease business

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Addendum

Taxation Ruling TR 2006/3

Income tax: government payments to industry to assist entities (including individuals) to continue, commence or cease business

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2006/3 consequential to the withdrawal of Taxation Ruling TR 97/1.

TR 2006/3 is amended as follows:

1. Paragraph 120

Omit footnote 59.

2. References – Related Rulings/Determinations

Omit 'TR 97/1'.

This Addendum applies on and from 30 May 2012.

Commissioner of Taxation

30 May 2012

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ government

payments