


# ***TR 2008/9A1 - Addendum - Income tax: meaning of 'Australian superannuation fund' in subsection 295-95(2) of the Income Tax Assessment Act 1997***

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## Addendum

### Taxation Ruling

#### Income tax: meaning of 'Australian superannuation fund' in subsection 295-95(2) of the *Income Tax Assessment Act 1997*

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2008/9 to replace a reference to withdrawn Taxation Ruling TR 2004/15 *Income tax: residence of companies not incorporated in Australia - carrying on business in Australia and central management and control* with new Taxation Ruling TR 2018/5 *Income tax: central management and control test of residency*.

#### TR 2008/9 is amended as follows:

##### 1. Paragraph 111

Omit footnote 51; substitute:

<sup>51</sup> For guidance on how the CM&C test is applied to companies refer to Taxation Ruling TR 2018/5 *Income tax: central management and control test of residency*.

##### 2. References

Omit 'TR 2004/15'; substitute 'TR 2018/5'.

This Addendum applies on and from 21 June 2018.

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**Commissioner of Taxation**

21 June 2018

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ATO references

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