


TR 2011/6ER - Erratum - Income tax: business related capital expenditure - section 40-880 of the Income Tax Assessment Act 1997 core issues

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Erratum

Taxation Ruling

Income tax: business related capital expenditure –
section 40-880 of the *Income Tax Assessment Act*
1997 core issues

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Ruling TR 2011/6 to amend an incorrect legislative reference.

TD 2011/D11 is corrected as follows:

1. Paragraph 187

Omit 'paragraph 110-15(5)(a)'; substitute 'paragraph 110-25(5)(a)'.

2. Legislative References

(a) Omit:

- ITAA 1997 110-15(5)(a)

(b) Insert:

- ITAA 1997 110-25(5)(a)

This Erratum applies on and from 30 November 2011.

Commissioner of Taxation

7 December 2011

ATO references

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ATOlaw topic: Income Tax ~~ Capital allowances ~~ business related costs