


TR 2025/2ER1 - Erratum - Income tax: aspects of the third party debt test in Subdivision 820-EAB of the Income Tax Assessment Act 1997

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Erratum

Taxation Ruling

Income tax: aspects of the third party debt test in Subdivision 820-EAB of the *Income Tax Assessment Act 1997*

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects a typographical error in Taxation Ruling TR 2025/2.

TR 2025/2 is corrected as follows:

1. Paragraph 165

Omit 'also an'; substitute 'a foreign'.

This Erratum applies from 1 October 2025.

Commissioner of Taxation

8 October 2025

ATO references

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