

TR 92/9ER - Erratum - Income tax: income from sale of wheat

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ERRATUM

TAXATION RULING TR 92/9

FOI status: may be released

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Page 2, paragraph 8 reads as follows:

"This Ruling applies to wheat payments received under the 1989 Act and under the 1984 Act. The 1989 Act applies to wheat seasons first occurring after **1 July 1990**. A previous Ruling, Taxation Ruling IT 2075, deals with payments received under the *Wheat Marketing Act 1979* as amended by the *Wheat Marketing Amendment Act 1982*."

The paragraph should read:

"This Ruling applies to wheat payments received under the 1989 Act and under the 1984 Act. The 1989 Act applies to wheat seasons first occurring after **1 July 1989**. A previous Ruling, Taxation Ruling IT 2075, deals with payments received under the *Wheat Marketing Act 1979* as amended by the *Wheat Marketing Amendment Act 1982*."

COMMISSIONER OF TAXATION
25 February 1993