


# ***TR 95/32A - Addendum - Income tax: development allowance: investment allowance: meaning of 'rights to use'***

 This cover sheet is provided for information only. It does not form part of *TR 95/32A - Addendum - Income tax: development allowance: investment allowance: meaning of 'rights to use'*

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## Addendum

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*This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

The following sentence is added to paragraph 11, the date of effect paragraph:

'To the extent that the principles stated in Taxation Ruling IT 49, "Investment allowance - plant used in premises leased or let to others" are inconsistent with the principles outlined in this Ruling then this Ruling will only apply in respect of eligible property acquired or constructed on or after 18 October 1995.'

## Date of effect

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The changes to this Ruling apply to years commencing both before and after its date of issue. However, this Addendum does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Addendum (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

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**Commissioner of Taxation**

6 December 1995

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ATO Ref: 91/1853-5, 94/588-9