# TR 96/12A - Adddendum - Income tax: objections against income tax assessments

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## Addendum

### **Taxation Ruling**

## Income tax: objections against income tax assessments

This Addendum amends Taxation Ruling TR 96/12 to refer readers to the Law Administration Practice Statement PS LA 2008/19 Request for amendment of income tax assessments for further direction on identifying a request for an amendment and distinguishing it from an objection.

#### TR 96/12 is amended as follows:

#### 1. Paragraph 47

Insert after the paragraph:

47A. Law Administration Practice Statement PS LA 2008/19 Request for amendment of income tax assessments provides further direction to tax officers on identifying a request for an amendment and distinguishing it from an objection.

#### 2. References

Insert:

Other references:

PS LA 2008/19

This Addendum applies on and from 17 December 2008.

#### **Commissioner of Taxation**

17 December 2008

ATO references

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ATOlaw topic: Income Tax ~~ Administration ~~ objections