

# ***TR 96/22A - Addendum - Income tax: section 51AD - deductions not allowable if an asset financed by non-recourse debt is used by a tax exempt or other entity***

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## Addendum: Income tax: section 51AD - deductions not allowable if an asset financed by non-recourse debt is used by a tax exempt or other entity

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*This document is not a public ruling for the purpose of Part IVAAA of the **Taxation Administration Act 1953** and is not legally binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain how a Ruling is legally or administratively binding.*

This Addendum amends Taxation Ruling TR 96/22 as follows:

### **Paragraph 79**

In the first sentence, insert 'not' after 'does'.

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**Commissioner of Taxation**

2 September 1998

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[ATO Ref:](#) NAT 95/8038-7; NAT 94/748-2