


# ***TR 97/24A1 - Addendum - Income tax: relief from the effects of failing to substantiate***

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# Addendum

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## Taxation Ruling

### Income tax: relief from the effects of failing to substantiate

This Addendum amends Taxation Ruling TR 97/24 as a result of the withdrawal of IT 2645.

**TR 97/24 is amended as follows:**

**1. Paragraph 8**

Omit heading and paragraph.

**2. Paragraph 11**

Omit heading and paragraph.

**3. Paragraph 30**

Omit 'the 1936 Act'; substitute 'the *Income Tax Assessment Act 1936* (the 1936 Act)'.

**4. Table of contents**

Omit:

other Rulings on this topic IT 2645

Cross-references

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Previous Rulings

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This Addendum applies on and from 25 May 2011.

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**Commissioner of Taxation**

25 May 2011

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ATO references

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ATOlaw topic: Income Tax ~~ Deductions ~~ substantiation