


CR 2012/82ER1 - Income tax: research and development: membership funding for the Australian Coal Association Research Program

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Erratum

Class Ruling

Income tax: research and development: membership funding for the Australian Coal Association Research Program

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Class Ruling CR 2012/82 to change the page numbers to paragraph numbers in the Contents and to correct a typographical error in paragraph 47.

CR 2012/82 is corrected as follows:

1. Contents

Omit page numbers; substitute paragraph numbers.

2. Paragraph 47

Omit the first dot point and substitute:

- are for R&D activities as defined in section 355-20; and

This Erratum applies on and from 26 September 2012.

Commissioner of Taxation

10 October 2012

ATO references

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