


CR 2015/10ER1 - Erratum - Income tax: provision of accommodation by Shell Korea Ltd to employees who are residents of Australia for tax purposes

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Erratum

Class Ruling

Income tax: provision of accommodation by Shell Korea Ltd to employees who are residents of Australia for tax purposes

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the binding status from Appendix 1 onwards of Class Ruling CR 2015/10.

CR 2015/10 is corrected as follows:

1. Page status from Appendix 1 onwards

Omit 'legally binding'; substitute 'not legally binding'.

This Erratum applies on and from 11 February 2015.

Commissioner of Taxation

18 February 2015

ATO references

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ATOlaw topic: Income tax ~~ Assessable income ~~ Employment related
~~ Allowances and benefits
Income tax ~~ Assessable income ~~ Employment related
~~ Employee benefits

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