


# ***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

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## 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.

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**Commissioner of Taxation**

18 February 2015

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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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