

# ***CR 2019/27A2 - Addendum - Income tax: Community Housing Canberra Limited - deductibility of donations under a Payment Direction Deed***

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# Addendum

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## Class Ruling

### Income tax: Community Housing Canberra Limited – deductibility of donations under a Payment Direction Deed

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2019/27 to update the date of effect of the Ruling.

CR 2019/27 is amended as follows:

**1. Paragraph 7**

Omit the paragraph; substitute:

This Ruling applies from 1 April 2019. This Ruling will not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of this Ruling (see paragraphs 75 and 76 of Taxation Ruling TR 2006/10 *Public Rulings*).

**2. Paragraph 9**

After 'Not-for-profits', insert 'Commission'.

This Addendum applies from 1 April 2019.

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**Commissioner of Taxation**

20 March 2024

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ATO references

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