

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

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Addendum

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.

Commissioner of Taxation

20 March 2024

ATO references

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