

# ***TD 2011/D11ER - Income tax: when is the shortfall interest charge incurred for the purposes of paragraph 25-5(1)(c) of the Income Tax Assessment Act 1997?***

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## Erratum

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### **Draft Taxation Determination**

### **Income tax: when is the shortfall interest charge incurred for the purposes of paragraph 25-5(1)(c) of the *Income Tax Assessment Act 1997*?**

This Erratum corrects draft Taxation Determination TD 2011/D11 to correct minor typographical errors and update the due date for the comments.

#### **TD 2011/D11 is corrected as follows:**

##### **1. Paragraph 3**

Omit '1 December December 2007'; substitute '1 December 2007'.

##### **2. Paragraph 4**

Omit '1December December 2007'; substitute '1 December 2007'.

##### **3. Paragraph 6**

Omit 'gives'; substitute 'gave'.

##### **4. Paragraph 30**

Omit '9 December 2012'; substitute '23 December 2011'.

This Erratum applies on and from 9 November 2011.

# TD 2011/D11

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ATO references

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