


***TD 2004/76A1 - Addendum - Income tax:  
consolidation: are the voting interests in a foreign  
company held by a subsidiary member of a  
consolidated group treated as being voting interests  
of the head company of the group when determining  
whether section 23AJ of the Income Tax Assessment  
Act 1936 applies to a dividend paid to the group?***

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## Addendum

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### Taxation Determination

Income tax: consolidation: are the voting interests in a foreign company held by a subsidiary member of a consolidated group treated as being voting interests of the head company of the group when determining whether section 23AJ of the *Income Tax Assessment Act 1936* applies to a dividend paid to the group?

This Addendum amends Taxation Determination TD 2004/76 to replace references to the foreign tax credit system with legislative references to the foreign income tax offset rules, which replaced the foreign tax credit system with effect from 1 July 2008.

**TD 2004/76 is amended as follows:**

**1. Paragraph 3**

Omit 'section 160AFB'; substitute 'section 334A'.

**2. Paragraph 4**

- (a) Omit 'Subsection 160AFB(4)'; substitute 'Subsection 334A(1)'.
- (b) Omit 'the first company'; substitute 'the first-mentioned company'.
- (c) Omit 'or may come to be in a position'; substitute 'or may become in a position'.

**3. Paragraph 5**

- (a) Omit 'Subsection 160AFB(6)'; substitute 'Subsection 334A(4)'.
- (b) Omit 'section 160AFB'; substitute 'section 334A'.

# TD 2004/76

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## 4. **Legislative references**

Omit:

- ITAA 1936 160AFB
- ITAA 1936 160AFB(4)
- ITAA 1936 160AFB(6)

Insert:

- ITAA 1936 334A
- ITAA 1936 334A(1)
- ITAA 1936 334A(4)

This Addendum applies on and from 1 July 2008.

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**Commissioner of Taxation**

27 April 2011

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ATO references

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