TD 2012/2A1 - Erratum - Income tax: when is the shortfall interest charge incurred for the purposes of former paragraph 25-5(1)(c) of the Income Tax Assessment Act 1997 ?

Erratum

Taxation Determination

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

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Determination TD 2012/2 to amend a typographical error.

TD 2012/2 is corrected as follows:

1. Paragraph 2B

Omit 'paragraph 25-1(c)'; substitute 'paragraph 25-5(1)(c)'.

This Erratum applies from 22 July 2026.

Commissioner of Taxation
29 July 2026

ATO references

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