


TD 2014/1ER - Income tax: is the 'dividend access share' arrangement of the type described in this Taxation Determination a scheme 'by way of or in the nature of dividend stripping' within the meaning of section 177E of Part IVA of the Income Tax Assessment Act 1936?

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Erratum

Taxation Determination

Income tax: is the 'dividend access share' arrangement of the type described in this Taxation Determination a scheme 'by way of or in the nature of dividend stripping' within the meaning of section 177E of Part IVA of the *Income Tax Assessment Act 1936*?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Determination TD 2014/1 to correct the date of effect.

TD 2014/1 is corrected as follows:

1. Paragraph 10

Omit the paragraph; substitute:

10. This Determination applies both before and after its date of issue. However, the Determination will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 75 to 77 of Taxation Ruling TR 2006/10).

This Erratum applies on and from 26 February 2014.

Commissioner of Taxation

5 March 2014

ATO references

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