

TD 96/37A - Addendum - Income tax: foreign income: is foreign tax payable by a controlled foreign entity (CFE) under an accruals tax law of a listed country within the meaning of section 456A if, under the tax law of the country, no tax is required to be paid?

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Addendum

Income tax: foreign income: is foreign tax payable by a controlled foreign entity (CFE) under an accruals tax law of a listed country within the meaning of section 456A if, under the tax law of the country, no tax is required to be paid?

*This Addendum forms part of the Determination and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Determination is a public ruling and how it is binding on the Commissioner.*

Taxation Determination TD 96/37 is amended, with effect for statutory accounting periods of controlled foreign companies commencing after 30 June 1997, as follows:

Omit 'listed' (wherever occurring); substitute 'broad-exemption listed'.

Commissioner of Taxation

17 December 1997

[ATO Ref:](#) 97/8183-8