# TR 2001/14A4 - Addendum - Income tax: Division 35 - non-commercial business losses

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## Addendum

### **Taxation Ruling**

Income tax: Division 35 – non-commercial business losses

This Addendum amends references in Taxation Ruling TR 2001/14 following the finalisation today of Draft Taxation Ruling TR 2007/D1 as Taxation Ruling TR 2007/6.

#### Taxation Ruling TR 2001/14 is amended as follows:

#### 1. Paragraph 1A

Omit 'TR 2007/D1'; substitute 'TR 2007/6'.

#### 2. Related Rulings/Determinations

Omit 'TR 2007/D1'; substitute 'TR 2007/6'.

This Addendum applies before and after its date of issue.

## **Commissioner of Taxation** 25 July 2007

ATO referencesNO:2006/20258ISSN:1039-0731ATOlaw topic:Income Tax ~~ Losses ~~ non commercial