TR 2001/1ER - Notice of Erratum - Income tax: assessability of amounts from the sale of wheat and grain to AWB (International) Limited or AWB (Australia) Limited

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Erratum

Income tax: assessability of amounts from the sale of wheat and grain to AWB (International) Limited or AWB (Australia) Limited

Delete:

Preamble

This document does not rule on the application of a 'tax law' (as defined) and is, therefore, not a 'public ruling' for the purposes of Part IVAAA of the ***Taxation Administration Act 1953****. The document is, however, administratively binding on the Commissioner of Taxation. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.*

And replace with:

Preamble

The number, subject heading (the title), ***Class of person/arrangement, Date of effect*** *and* ***Ruling*** *parts of this document are a 'public ruling' for the purposes of Part IVAAA of the* ***Taxation Administration Act 1953*** *and are legally binding on the Commissioner. The remainder of the document is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner..*

Commissioner of Taxation
11 April 2001

ATO references:
NO T2000/4313
BO
ISSN: 1039-0731