


# ***TR 2002/4ER - Notice of Erratum - Income tax: taxation implications of the Century Yuasa Batteries decision***

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## Erratum

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### **Taxation Ruling**

### **Income tax: taxation implications of the Century Yuasa Batteries decision**

**Delete:**

13. This Ruling, when finalised, will apply to years commencing both before and after its date of issue. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

**and replace with:**

13.1 This Ruling applies to years commencing both before and after 6 March 2002. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

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**Commissioner of Taxation**

8 March 2002

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ATO references:

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