

***TR 2005/10A1 - Addendum - Income tax:  
consolidation: retained cost base assets consisting  
of Australian currency or a right to receive a  
specified amount of such currency***

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## Addendum

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### Taxation Ruling

Income tax: consolidation: retained cost base assets consisting of Australian currency or a right to receive a specified amount of such currency

This Addendum amends Taxation Ruling TR 2005/10 to reflect the changes in *Tax Laws Amendment (2010 Measures No. 1) Act 2010*.

#### TR 2005/10 is amended as follows:

##### 1. Paragraph 2

Omit

a pre-paid service entitlement in terms of paragraph 705-25(5)(c)

Substitute:

units in a cash management trust in terms of paragraph 705-25(5)(ba); a pre-paid service entitlement in terms of paragraph 705-25(5)(c); a right to future amounts that are expected to be included in assessable income in terms of paragraph 705-25(5)(d)

##### 2. Paragraph 13

(a) Omit list item '(c)'; substitute '(ba)'.

(b) Omit 'If the \*retained cost base asset is covered by paragraph (a) or (b)'; substitute 'If the \*retained cost base asset is covered by paragraph (a), (b) or (ba)'.

##### 3. Paragraph 29

Omit 'or (b)'; substitute ', (b) or (ba)'.

##### 4. Legislative references

Insert:

- 705-25(5)(ba)
- 705-25(5)(d)

# TR 2005/10

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This Addendum applies on and from 10 February 2010.

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**Commissioner of Taxation**

6 July 2011

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ATO references

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