

# ***TR 2006/11A5 - Addendum - Private Rulings***

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# Addendum

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## Taxation Ruling

### Income tax: Private Rulings

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2006/11 to clarify that a private indirect tax ruling can be revised but not withdrawn.

**TR 2006/11 is amended as follows:**

**1. Paragraph 20**

Omit the fourth sentence; substitute:

20. If no time is specified and the ruling is an indirect tax or excise ruling then it continues to apply until it is either replaced by a later indirect tax or excise ruling or it is revised.

This Addendum applies on and from 16 August 2017.

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**Commissioner of Taxation**  
16 August 2017

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ATO references

NO: 1-3LWNLYS

ISSN: 2205-6122

ATOlaw topic: Administration ~~ Rulings ~~ Other

Administration ~~ ATO interest ~~ General interest charge

Administration ~~ Penalties ~~ Shortfall penalty

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