


TR 2007/13A1 - Income tax: application of the transferor trust and controlled foreign company measures where property or services are transferred to a non-resident company in which a non-resident trustee has a direct or indirect ownership interest

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Addendum

Taxation Ruling

Income tax: application of the transferor trust and controlled foreign company measures where property or services are transferred to a non-resident company in which a non-resident trustee has a direct or indirect ownership interest

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2007/13 to reflect the repeal of the foreign investment fund (FIF) measures in Part XI of the *Income Tax Assessment Act 1936* under the *Tax Laws Amendment (Foreign Source Income Deferral) Act (No. 1) 2010*.

TR 2007/13 is amended as follows:

1. Footnote 32

Omit footnote 32.

This Addendum applies on and from 1 July 2010.

Commissioner of Taxation

4 July 2012

ATO references

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ATOLaw topic: Income Tax ~~ Tax integrity measures ~~ controlled foreign companies