TR 2010/1A2ER - Erratum - Income tax: superannuation contributions

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Erratum

Taxation Ruling

Income tax: superannuation contributions

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the Addendum to Taxation Ruling TR 2010/1 to correct paragraph references in the Detailed contents list.

TR 2010/1A is corrected as follows:

1. Detailed contents list

Omit:

Contribution is made on or after 17 November 2010 and more than four months after the person stops being your employee; or contribution is made before 17 November 2010

47

Contribution is made on or after 17 November 2010 and more than four months after the person stops being your employee; or contribution is made before 17 November 2010

225

Substitute:

Contribution is made on or after 17 November 2010 and more than four months after the person stops being your employee; or contribution is made before 17 November 2010

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Contribution is made on or after 17 November 2010 and more than four months after the person stops being your employee; or contribution is made before 17 November 2010

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This Erratum applies on and from 22 August 2012.

Commissioner of Taxation

24 October 2012

ATO references

NO: 1-4AXYKED 1039-0731

ATOlaw topic: Income Tax ~~ Deductions ~~ superannuation

contributions