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

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Erratum

Taxation Ruling

Income tax: superannuation contributions

This Erratum corrects Taxation Ruling TR 2010/1 to correct case citations and a legislative reference.

TR 2010/1 is corrected as follows:

1. Footnote 89

Omit:

Norris v. Federal Commissioner of Taxation [2007] AATA 749; 2002 ATC 2091; (2007) 50 ATR 1250,

Substitute:

Norris v. Federal Commissioner of Taxation [2002] AATA 749; 2002 ATC 2091; (2002) 50 ATR 1250,

2. Legislative references

Omit:

- Corporations Act 2001 1091D

3. Case references

Omit:

- Metropolitan Gas Company v. FCT (1932) 47 CLR
- Norris v. Federal Commissioner of Taxation [2007] AATA 749;
 2002 ATC 2091; (2007) 50 ATR 1250

Substitute:

- Metropolitan Gas Company v. FCT (1932) 47 CLR 621
- Norris v. Federal Commissioner of Taxation [2002] AATA 749;
 2002 ATC 2091; (2002) 50 ATR 1250

This Erratum applies on and from 25 February 2010.

Commissioner of Taxation

17 March 2010

Taxation Ruling

TR 2010/1

Page 2 of 2

ATO references

NO: 1-1X9MDAE ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Deductions ~~ superannuation

contributions