


# ***TR 2011/6ER - Erratum - Income tax: business related capital expenditure - section 40-880 of the Income Tax Assessment Act 1997 core issues***

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# Erratum

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## Taxation Ruling

Income tax: business related capital expenditure –  
section 40-880 of the *Income Tax Assessment Act*  
*1997* core issues

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Ruling TR 2011/6 to amend an incorrect legislative reference.

### TD 2011/D11 is corrected as follows:

**1. Paragraph 187**

Omit 'paragraph 110-15(5)(a)'; substitute 'paragraph 110-25(5)(a)'.

**2. Legislative References**

(a) Omit:

- ITAA 1997 110-15(5)(a)

(b) Insert:

- ITAA 1997 110-25(5)(a)

This Erratum applies on and from 30 November 2011.

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**Commissioner of Taxation**

7 December 2011

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ATO references

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