



Cover sheet for: TR 2018/4

Generated on: 20 July 2019, 07:19:18 PM

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 This Ruling, which applies from 1 July 2018, replaces TR 2017/2 (see paragraph 5 of this Ruling for further details).
This Ruling has been replaced by TR 2019/5 .

There is a Withdrawal notice for this document.