


# ***TR 96/12A - Addendum - Income tax: objections against income tax assessments***

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# Addendum

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## Taxation Ruling

### Income tax: objections against income tax assessments

This Addendum amends Taxation Ruling TR 96/12 to refer readers to the Law Administration Practice Statement PS LA 2008/19 *Request for amendment of income tax assessments* for further direction on identifying a request for an amendment and distinguishing it from an objection.

#### TR 96/12 is amended as follows:

##### 1. Paragraph 47

Insert after the paragraph:

47A. Law Administration Practice Statement PS LA 2008/19 *Request for amendment of income tax assessments* provides further direction to tax officers on identifying a request for an amendment and distinguishing it from an objection.

##### 2. References

Insert:

*Other references:*  
- PS LA 2008/19

This Addendum applies on and from 17 December 2008.

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**Commissioner of Taxation**  
17 December 2008

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ATO references

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