TR 96/22A - Addendum - Income tax: section 51AD deductions not allowable if an asset financed by non-recourse debt is used by a tax exempt or other entity

• This cover sheet is provided for information only. It does not form part of *TR 96/22A* - Addendum - Income tax: section 51AD - deductions not allowable if an asset financed by non-recourse debt is used by a tax exempt or other entity

Uiew the consolidated version for this notice.



Australian Taxation Office

	Taxa	tion F	Ruling
TR	9	6/	22
		nage	1 of 1

FOI status: may be released

Addendum: Income tax: section 51AD - deductions not allowable if an asset financed by non-recourse debt is used by a tax exempt or other entity

This document is not a public ruling for the purpose of Part IVAAA of the **Taxation Administration Act 1953** and is not legally binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain how a Ruling is legally or administratively binding.

This Adendum amends Taxation Ruling TR 96/22 as follows:

Paragraph 79

In the first sentence, insert 'not' after 'does'.

Commissioner of Taxation

2 September 1998

ATO Ref: NAT 95/8038-7; NAT 94/748-2

ISSN 1039 - 0731