


TR 97/24A1 - Addendum - Income tax: relief from the effects of failing to substantiate

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Addendum

Taxation Ruling

Income tax: relief from the effects of failing to substantiate

This Addendum amends Taxation Ruling TR 97/24 as a result of the withdrawal of IT 2645.

TR 97/24 is amended as follows:

1. Paragraph 8

Omit heading and paragraph.

2. Paragraph 11

Omit heading and paragraph.

3. Paragraph 30

Omit 'the 1936 Act'; substitute 'the *Income Tax Assessment Act 1936* (the 1936 Act)'.

4. Table of contents

Omit:

| | |
|-------------------------------------|----|
| other Rulings on this topic IT 2645 | |
| Cross-references | 8 |
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This Addendum applies on and from 25 May 2011.

Commissioner of Taxation

25 May 2011

ATO references

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ATOlaw topic: Income Tax -- Deductions -- substantiation