TR 2001/1ER - Notice of Erratum - Income tax: assessability of amounts from the sale of wheat and grain to AWB (International) Limited or AWB (Australia) Limited

This cover sheet is provided for information only. It does not form part of TR 2001/1ER - Notice of Erratum - Income tax: assessability of amounts from the sale of wheat and grain to AWB (International) Limited or AWB (Australia) Limited

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FOI status: may be released

Erratum

Income tax: assessability of amounts from the sale of wheat and grain to AWB (International) Limited or AWB (Australia) Limited

Delete:

Preamble

This document does not rule on the application of a 'tax law' (as defined) and is, therefore, not a 'public ruling' for the purposes of Part IVAAA of the **Taxation Administration Act 1953**. The document is, however, administratively binding on the Commissioner of Taxation. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.

And replace with:

Preamble

The number, subject heading (the title), Class of person/arrangement, Date of effect and Ruling parts of this document are a 'public ruling' for the purposes of Part IVAAA of the Taxation Administration Act 1953 and are legally binding on the Commissioner. The remainder of the document is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.

Commissioner of Taxation

11 April 2001

ATO references: NO T2000/4313 BO

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