


TR 2004/4A3 - Addendum - Income tax: deductions for interest incurred prior to the commencement of, or following the cessation of, relevant income earning activities

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Addendum

Taxation Ruling

Income tax: deductions for interest incurred prior to the commencement of, or following the cessation of, relevant income earning activities

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2004/4 to update the reference to Draft Taxation Ruling TR 2021/D5 *Income tax: expenses associated with holding vacant land*.

TR 2004/4 is amended as follows:

1. Paragraphs 1 to 15

Omit the page status 'FOI status: **may be released**'; substitute 'Status: **legally binding**'.

2. Paragraphs 16 to 52

Omit the page status 'FOI status: **may be released**'; substitute 'Status: **not legally binding**'.

3. Paragraph 14A

Omit 'draft Taxation Ruling TR 2021/D5'; substitute 'Taxation Ruling TR 2023/3'.

This addendum applies from 27 September 2023.

Commissioner of Taxation

9 October 2024

ATO references

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