

# ***TR 2010/D7ER - Erratum - Income tax: business related capital expenditure - section 40-880 of the Income Tax Assessment Act 1997 core issues***

 This cover sheet is provided for information only. It does not form part of *TR 2010/D7ER - Erratum - Income tax: business related capital expenditure - section 40-880 of the Income Tax Assessment Act 1997 core issues*



---

# Erratum

---

## Taxation Ruling

### Income tax: business related capital expenditure – section 40-880 of the *Income Tax Assessment Act 1997* core issues

This Erratum corrects Taxation Ruling TR 2010/D7 to update the due date for the comments.

#### **TR 2010/D7 is corrected as follows:**

**1. Paragraph 307**

Omit '8 February 2010'; substitute '8 February 2011'.

This Erratum applies on and from 8 December 2010.

---

#### **Commissioner of Taxation**

10 December 2010

---

#### ATO references

NO: 1-2IU7YP

ISSN: 1039-0731

ATOlaw topic: Income Tax ~ Capital allowances ~ business related costs