

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

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# Erratum

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## 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.

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### Commissioner of Taxation

10 December 2010

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#### ATO references

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