


***TD 2011/D11ER - Income tax: when is the shortfall interest charge incurred for the purposes of paragraph 25-5(1)(c) of the Income Tax Assessment Act 1997?***

 This cover sheet is provided for information only. It does not form part of *TD 2011/D11ER - Income tax: when is the shortfall interest charge incurred for the purposes of paragraph 25-5(1)(c) of the Income Tax Assessment Act 1997?*

 View the [consolidated version](#) for this notice.



---

## Erratum

---

### **Draft Taxation Determination**

Income tax: when is the shortfall interest charge incurred for the purposes of paragraph 25-5(1)(c) of the *Income Tax Assessment Act 1997*?

This Erratum corrects draft Taxation Determination TD 2011/D11 to correct minor typographical errors and update the due date for the comments.

**TD 2011/D11 is corrected as follows:**

**1. Paragraph 3**

Omit '1 December December 2007'; substitute '1 December 2007'.

**2. Paragraph 4**

Omit '1December December 2007'; substitute '1 December 2007'.

**3. Paragraph 6**

Omit 'gives'; substitute 'gave'.

**4. Paragraph 30**

Omit '9 December 2012'; substitute '23 December 2011'.

This Erratum applies on and from 9 November 2011.

# TD 2011/D11

---

ATO references

NO: 1-3LEQ8B4

ISSN: 1038-8982

ATOlaw topic: Tax Administration ~ Shortfall interest charge