

TR 2003/8ER - Notice of Erratum - Income tax: distributions of property by companies to shareholders - amount to be included as an assessable dividend

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Erratum

Taxation Ruling

Income tax: distributions of property by companies to shareholders – amount to be included as an assessable dividend

Taxation Ruling TR 2003/8 was inadvertently published with the date of effect for a draft Ruling. This Erratum corrects that error.

TR 2003/8 is corrected as follows:

1. Paragraph 3

Omit Paragraph 3 and replace with:

This Ruling applies to years of income commencing both before and after its date of issue. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of the Ruling (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Commissioner of Taxation

16 July 2003

ATO references

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