


TR 2007/10ER - Erratum - Income tax: the treatment of shipping and aircraft leasing profits of United States and United Kingdom enterprises under the deemed substantial equipment permanent establishment provision of the respective Taxation Conventions

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Erratum

Taxation Ruling

Income tax: the treatment of shipping and aircraft leasing profits of United States and United Kingdom enterprises under the deemed substantial equipment permanent establishment provision of the respective Taxation Conventions

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Ruling TR 2007/10 to omit an erroneous paragraph reference.

TR 2007/10 is corrected as follows:

1. Paragraph 134

After the end of the first sentence, omit the words 'As per paragraph 102 of this Ruling, the'; substitute 'The'.

This Erratum applies from 19 December 2007.

Commissioner of Taxation

4 October 2023

ATO references

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