


TR 2012/5ER1 - Income tax: section 254T of the Corporations Act 2001 and the assessment and franking of dividends paid from 28 June 2010

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Erratum

Taxation Ruling

Income tax: section 254T of the
Corporations Act 2001 and the
assessment and franking of dividends
paid from 28 June 2010

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Ruling TR 2012/5 to correct typographical errors in the tables in Example 4 and Example 6 and a subject reference in the Ruling.

TR 2012/5 is corrected as follows:

1. Paragraph 74

Omit '30'; substitute '130'.

2. Paragraph 81

After 'Net assets' in the table omit '100'; substitute '130'.

3. Subject References

Omit:

- unfranked dividends distribution

Insert:

- unfranked dividends

This Erratum applies on and from 27 June 2012.

Commissioner of Taxation

11 July 2012

ATO references

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ATOlaw topic: Income Tax ~~ Entity specific matters ~~ franking of
dividends – company matters