


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

 This cover sheet is provided for information only. It does not form part of *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

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## 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.

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**Commissioner of Taxation**

11 July 2012

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ATO references

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ATOlaw topic: Income Tax ~~ Entity specific matters ~~ franking of  
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