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Page status: **not legally binding**

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Ruling Compendium – TD 2012/18

This is a compendium of responses to the issues raised by external parties to draft Taxation Determination TD 2012/D3 – *Income tax: does a New Zealand citizen who was present in Australia as the holder of a temporary visa granted under section 32 of the Migration Act 1958 (a Special Category Visa) that ceased to be in effect when they departed Australia, still hold a temporary visa for the purposes of paragraph (a) in the 'temporary resident' definition in subsection 995 1(1) of the Income Tax Assessment Act 1997?*

This compendium of comments has been edited to maintain the anonymity of entities that commented on the draft Determination.

Summary of issues raised and responses

Issue No.	Issue raised	ATO Response/Action taken
1	Supported the purposive approach taken in the draft Determination	Acknowledged. No other action required to address the general comment received which was supportive of the draft Determination.