


# ***TD 2012/18EC - Compendium***

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This edited version of the Compendium of Comments is not intended to be relied upon. It provides no protection from primary tax, penalties, interest or sanctions for non-compliance with the law.

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**

<b>Issue No.</b>	<b>Issue raised</b>	<b>ATO Response/Action taken</b>
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.