


TD 93/D97 - Income tax: in completing a tax agent's certificate, may the name of the partnership or company be stamped or typed, or must the registered nominee write out the name while signing the certificate?

 This cover sheet is provided for information only. It does not form part of *TD 93/D97 - Income tax: in completing a tax agent's certificate, may the name of the partnership or company be stamped or typed, or must the registered nominee write out the name while signing the certificate?*

This document has been finalised by TD 93/143.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

Income tax: in completing a tax agent's certificate, may the name of the partnership or company be stamped or typed, or must the registered nominee write out the name while signing the certificate?

1. The registered nominee only needs to sign his or her own name. The name of the partnership or company may be stamped or typed on the tax agent's certificate.
2. Sub-section 165(1A) requires that the certificate be signed *in* the name of the partnership or company. This is not taken to mean that the nominee must physically write out that name.

Commissioner of Taxation
29/03/93

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: Tax agent's certificate

Legislative Ref: ITAA 165(1A)

Case Ref:

ATO Ref: 93/1842-9

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