


***TD 2009/2A1 - Addendum - Income tax: when is 'foreign income tax... imposed... on the partners, not the partnership' under paragraph 830-10(1)(b) of the Income Tax Assessment Act 1997 for the purpose of determining whether a foreign limited partnership is a foreign hybrid limited partnership under Division 830 of that Act?***

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## Addendum

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### Taxation Determination

Income tax: when is 'foreign income tax imposed on the partners, not the partnership' under paragraph 830-10(1)(b) of the *Income Tax Assessment Act 1997* for the purpose of determining whether a foreign limited partnership is a foreign hybrid limited partnership under Division 830 of that Act?

This Addendum amends Taxation Determination TD 2009/2 to reflect that the *Tax Laws Amendment (Foreign Source Income Deferral) Act (No. 1) 2010* has repealed Part XI of the *Income Tax Assessment Act 1936*.

#### TD 2009/2 is amended as follows:

##### 1. Footnote 7

Omit 'Part XI of the ITAA 1936'; substitute 'Former Part XI of the ITAA 1936. Part XI was repealed by *Tax Laws Amendment (Foreign Source Income Deferral) Act (No 1) 2010*.'

This Addendum applies on and from 14 July 2010.

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**Commissioner of Taxation**

3 April 2013

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#### ATO references

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