TD 93/158W - Income tax: can a trustee of a deceased partner's estate be a party to a joint election for roll-over relief under subsection 59AA(2C) of the Income Tax Assessment Act 1936 where there has been a change in ownership or interest in depreciated property due to the death of the partner?

• This cover sheet is provided for information only. It does not form part of *TD* 93/158W - Income tax: can a trustee of a deceased partner's estate be a party to a joint election for roll-over relief under subsection 59AA(2C) of the Income Tax Assessment Act 1936 where there has been a change in ownership or interest in depreciated property due to the death of the partner?

This document has changed over time. This is a consolidated version of the ruling which was published on 20 December 2016



Australian Government

Australian Taxation Office

Taxation Determination TD 93/158

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## Notice of Withdrawal

## **Taxation Determination**

Income tax: can a trustee of a deceased partner's estate be a party to a joint election for roll-over relief under subsection 59AA(2C) of the *Income Tax Assessment Act 1936* where there has been a change in ownership or interest in depreciated property due to the death of the partner?

Taxation Determination TD 93/158 is withdrawn with effect from today.

1. TD 93/158 explains that the trustee of deceased partner's estate can be a party to a joint election for roll-over relief under subsection 59AA(2C) of the *Income Tax* assessment Act 1936 (ITAA 1936) where the partner's death is the reason for the change in ownership or interest in the depreciated property.

2. TD 93/158 deals with the election under former subsection 59AA(2C) of the ITAA 1936 which is now covered in subsection 40-340(5) of the *Income Tax Assessment Act 1997*.

3. TD 93/158 has no ongoing relevance and is therefore withdrawn without replacement.

## **Commissioner of Taxation** 20 December 2016

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