



TD 95/45 - Income tax: self assessment: can a partnership make a valid application for a Private Ruling in terms of section 14ZAF of the Taxation Administration Act 1953 (TAA)?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *23 August 1995*



This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: self assessment: can a partnership make a valid application for a Private Ruling in terms of section 14ZAF of the *Taxation Administration Act 1953* (TAA)?

1. No. Section 14ZAF provides that a person may apply for a ruling on the way in which a tax law or tax laws would apply to the person. 'Person' is not defined for the purposes of Part IVAA of the TAA. Consequently, the meaning of the word in that Part should be determined by reference to the *Acts Interpretation Act 1901*.
2. Section 22 of the *Acts Interpretation Act* defines person to include 'a body politic or corporate as well as an 'individual', unless the contrary intention appears. As there is no contrary intention evident in the provisions relating to Part IVAA of the TAA, a partnership is not included as a person for the purposes of that Part.
3. A Private Ruling application relating to partnership issues can be lodged by, or on behalf of, any, or all, of the partners. An application of this type should be made by a person and should specify the partner or partners for whom a Ruling is required. If the applicant is not the individual for whom the ruling is required, or rulings are required for more than one partner, the applicant will need to have the written consent of the partner or partners who want a Private Ruling (section 14ZAG).

Commissioner of Taxation

23/8/95

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Related Determinations:

Related Rulings:

Subject Ref: partnership; private ruling

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