TD 95/45W - 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)?

This cover sheet is provided for information only. It does not form part of *TD 95/45W - 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)?*

This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2006*

Generated on: 20 November 2026, 10:34:12 PM

Notice of Withdrawal

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)?

Taxation Determination TD 95/45 is withdrawn with effect from 5 April 2006.

1. TD 95/45 provides that a partnership cannot make a valid application for a private ruling in terms of section 14ZAF of the *Taxation Administration Act 1953*.

2. TD 95/45 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005*. To the extent that the Commissioner's views in TD 95/45 apply in respect of the new provisions, they have been incorporated into TR 2006/D7.

Commissioner of Taxation
5 April 2006

ATO references
NO: 2005/18404
ISSN: 1038-8982
ATOlaw topic: Income Tax ~~ Administration ~~ Private rulings