

Cover sheet for: TD 95/45W

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TD 95/45W history

23 August 1995 **Original ruling**

You are here → 5 April 2006 **Withdrawn**



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Taxation Determination TD 95/45 is withdrawn with effect from 5 April 2006.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 TD 95/45 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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

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