# TD 96/16W - Income tax: self assessment: can a person obtain a private ruling under Part IVAA of the Taxation Administration Act 1953 (TAA) on the question of whether that person is carrying on a business? 

This cover sheet is provided for information only. It does not form part of TD 96/16W - Income tax: self assessment: can a person obtain a private ruling under Part IVAA of the Taxation Administration Act 1953 (TAA) on the question of whether that person is carrying on a business?

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

Australian Government
Australian Taxation Office

## Notice of Withdrawal

## Taxation Determination

## Income tax: self assessment: can a person obtain a private ruling under Part IVAA of the Taxation Administration Act 1953 (TAA) on the question of whether that person is carrying on a business?

Taxation Determination TD 96/16 is withdrawn with effect from 5 April 2006.

1. TD 96/16 provides that a person cannot obtain a private ruling under Part IVAA of the Taxation Administration Act 1953 on the question of whether that person is carrying on a business.
2. TD 96/16 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the Tax Laws Amendment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 96/16 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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