TD 96/5W - Income tax: self assessment: can a person (the attorney) acting within the terms of a general power of attorney validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal?

This cover sheet is provided for information only. It does not form part of *TD 96/5W - Income tax: self assessment: can a person (the attorney) acting within the terms of a general power of attorney validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal?*

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

Notice of Withdrawal

Taxation Determination

Income tax: self assessment: can a person (the attorney) acting within the terms of a general power of attorney validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal?

Taxation Determination TD 96/5 is withdrawn with effect from 5 April 2006.

1. TD 96/5 provides that a person (the attorney) acting within the terms of a general power of attorney can validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal.

2. TD 96/5 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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 96/5 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