TD 96/6W - Income tax: self assessment: can a person obtain a private ruling in terms of Part IVAA of the Taxation Administration Act 1953 (TAA) for a year of income after the year ended 30 June 1992, where the question covered in the private ruling concerns depreciation deductions allowable in respect of plant acquired and used, or installed ready for use, before 1 July 1992?

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

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Notice of Withdrawal

Taxation Determination

Income tax: self assessment: can a person obtain a private ruling in terms of Part IVAA of the *Taxation Administration Act 1953* (TAA) for a year of income after the year ended 30 June 1992, where the question covered in the private ruling concerns depreciation deductions allowable in respect of plant acquired and used, or installed ready for use, before 1 July 1992?

Taxation Determination TD 96/6 is withdrawn with effect from 5 April 2006.

1. TD 96/6 provides that a person can obtain a private ruling in terms of Part IVAA of the *Taxation Administration Act 1953* for a year of income after the year ended 30 June 1992, where the question covered in the private ruling concerns depreciation deductions allowable in respect of plant acquired and used, or installed ready for use, before 1 July 1992.

2. TD 96/6 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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*. The specific issue addressed by TD 96/6 is not relevant to the new system of private rulings.

Commissioner of Taxation
5 April 2006

ATO references
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