


# ***TR 94/8ER - Erratum - Income tax: whether business is carried on in partnership (including 'husband and wife' partnerships)***

 This cover sheet is provided for information only. It does not form part of *TR 94/8ER - Erratum - Income tax: whether business is carried on in partnership (including 'husband and wife' partnerships)*

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# ERRATUM

Page 1 of 1

## TAXATION RULING TR 94/8

FOI Embargo: May be released

Some copies of Taxation Ruling TR 94/8 have the word 'partnership' missing at the end of the last sentence at paragraph 30 on page 6.

The last sentence at paragraph 30 should read:

His wife believes that she and her husband are in partnership together and that she acts for the partnership.

**Commissioner of Taxation**

27 January 1994