


***TD 2015/D2 - Erratum - Income tax: if a retiring partner receives an amount representing their individual interest in the net income of the partnership for an income year, is the amount assessable under section 92 of the Income Tax Assessment Act 1936 ?***

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This document has been finalised.



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## Erratum

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### Draft Taxation Determination

Income tax: if a retiring partner receives an amount representing their individual interest in the net income of the partnership for an income year, is the amount assessable under section 92 of the *Income Tax Assessment Act 1936*?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects an internal reference within Draft Taxation Determination TD 2015/D2.

**TD 2015/D2 is corrected as follows:**

**1. Paragraph 31**

Omit 'paragraph 24'; substitute 'paragraph 25'.

This Erratum applies on and from 3 June 2015.

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**Commissioner of Taxation**

10 June 2015

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ATO references

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