TD 94/D40W - Withdrawal - Do the exclusions outlined in paragraphs (e), (f) and (g) of the definition of 'permanent establishment' in subsection 6(1) of the Income Tax Assessment Act 1936 override the general test of a place at or through which a person carries on a business?

This cover sheet is provided for information only. It does not form part of TD 94/D40W -Withdrawal - Do the exclusions outlined in paragraphs (e), (f) and (g) of the definition of 'permanent establishment' in subsection 6(1) of the Income Tax Assessment Act 1936 override the general test of a place at or through which a person carries on a business?



Taxation Determination TD 94/D40

FOI Status: may be released

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Notice of Withdrawal

Do the exclusions outlined in paragraphs (e), (f) and (g) of the definition of 'permanent establishment' in subsection 6(1) of the *Income Tax Assessment Act 1936* override the general test of a place at or through which a person carries on a business?

Draft Taxation Determination TD 94/D40 is withdrawn with effect from today. It is replaced by Draft Taxation Ruling TR 95/D11 which issued on 20 April 1995.

Commissioner of Taxation 10 July 1996

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