


***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?*

## 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Draft Taxation Determination TD 94/D40 is withdrawn with effect from today.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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