TD 2009/2A1 - Addendum - Income tax: when is 'foreign income tax... imposed... on the partners, not the partnership' under paragraph 830-10(1)(b) of the Income Tax Assessment Act 1997 for the purpose of determining whether a foreign limited partnership is a foreign hybrid limited partnership under Division 830 of that Act?

This cover sheet is provided for information only. It does not form part of *TD 2009/2A1 - Addendum - Income tax:* when is 'foreign income tax... imposed... on the partners, not the partnership' under paragraph 830-10(1)(b) of the Income Tax Assessment Act 1997 for the purpose of determining whether a foreign limited partnership is a foreign hybrid limited partnership under Division 830 of that Act?

Uiew the consolidated version for this notice.



Taxation Determination

# TD 2009/2

Page 1 of 1

## Addendum

### **Taxation Determination**

Income tax: when is 'foreign income tax imposed on the partners, not the partnership' under paragraph 830-10(1)(b) of the *Income Tax Assessment Act 1997* for the purpose of determining whether a foreign limited partnership is a foreign hybrid limited partnership under Division 830 of that Act?

This Addendum amends Taxation Determination TD 2009/2 to reflect that the *Tax Laws Amendment (Foreign Source Income Deferral) Act (No. 1) 2010* has repealed Part XI of the *Income Tax Assessment Act 1936*.

#### TD 2009/2 is amended as follows:

#### 1. Footnote 7

Omit 'Part XI of the ITAA 1936'; substitute 'Former Part XI of the ITAA 1936. Part XI was repealed by *Tax Laws Amendment (Foreign Source Income Deferral) Act (No 1) 2010.*'

This Addendum applies on and from 14 July 2010.

#### **Commissioner of Taxation**

3 April 2013

ATO references

NO: 1-2TW3S31 ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Entity specific matters ~~ partnerships