


***TD 2011/25A1 - Addendum - Income tax: does the business profits article (Article 7) of Australia's tax treaties apply to Australian sourced business profits of a foreign limited partnership (LP) where the LP is treated as fiscally transparent in a country with which Australia has entered into a tax treaty (tax treaty country) and the partners in the LP are residents of that tax treaty country?***

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## Addendum

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### Taxation Determination

Income tax: does the business profits article (Article 7) of Australia's tax treaties apply to Australian sourced business profits of a foreign limited partnership (LP) where the LP is treated as fiscally transparent in a country with which Australia has entered into a tax treaty (tax treaty country) and the partners in the LP are residents of that tax treaty country?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2011/25 to clarify that the profits are not dealt with under another Article of the Treaty.

#### TD 2011/25 is amended as follows:

##### 1. Paragraph 1

After 'residence of the partners'; insert '; the profits are not dealt with under another Article of the Treaty (such as Article 13);'.

This Addendum applies on and from 1 October 2014.

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#### Commissioner of Taxation

22 October 2014

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#### ATO references

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