


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?

 This cover sheet is provided for information only. It does not form part of *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?*

 View the [consolidated version](#) for this notice.



Addendum

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.

Commissioner of Taxation

22 October 2014

ATO references

NO: 1-5V2ULMQ

ISSN: 1038-8982

ATOlaw topic: International issues ~ Double tax agreements

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).