



TD 93/158W - Income tax: can a trustee of a deceased partner's estate be a party to a joint election for roll-over relief under subsection 59AA(2C) of the Income Tax Assessment Act 1936 where there has been a change in ownership or interest in depreciated property due to the death of the partner?

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 This document has changed over time. This is a consolidated version of the ruling which was published on 20 December 2016



Notice of Withdrawal

Taxation Determination

Income tax: can a trustee of a deceased partner's estate be a party to a joint election for roll-over relief under subsection 59AA(2C) of the *Income Tax Assessment Act 1936* where there has been a change in ownership or interest in depreciated property due to the death of the partner?

Taxation Determination TD 93/158 is withdrawn with effect from today.

1. TD 93/158 explains that the trustee of deceased partner's estate can be a party to a joint election for roll-over relief under subsection 59AA(2C) of the *Income Tax assessment Act 1936* (ITAA 1936) where the partner's death is the reason for the change in ownership or interest in the depreciated property.
2. TD 93/158 deals with the election under former subsection 59AA(2C) of the ITAA 1936 which is now covered in subsection 40-340(5) of the *Income Tax Assessment Act 1997*.
3. TD 93/158 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

20 December 2016

ATO references

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