



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?

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

 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Taxation Determination TD 93/158 is withdrawn with effect from today.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 TD 93/158 has no ongoing relevance and is therefore withdrawn without replacement.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

NO: 1-9N72KXS
ISSN: 2205-6211
BSL: TCN

© 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).