



TD 93/7W - Income tax: under what circumstances is a strata title body corporate required to lodge an income tax return?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *25 March 2015*



Notice of Withdrawal

Taxation Determination

Income tax: under what circumstances is a strata title body corporate required to lodge an income tax return?

Taxation Determination TD 93/7 is withdrawn with effect from today.

1. It continues to apply to arrangements begun to be carried out before the withdrawal but does not apply to arrangements begun to be carried out after the withdrawal.
2. TD 93/7 explains that a strata title body corporate is required to lodge an income tax return where they derive assessable income. Mutual income is not assessable income so where the only income is mutual, the strata title body is not required to lodge a return.
3. TD 93/7 is replaced by draft Taxation Ruling TR 2015/D1 *Income tax: income tax matters relating to bodies corporate constituted under strata title legislation* which issued today.

Commissioner of Taxation
25 March 2015

ATO references

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ATOlaw topic: Income tax ~~ Assessable income ~~ Other types of
income ~~ Other

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