TD 96/16W - Income tax: self assessment: can a person obtain a private ruling under Part IVAA of the Taxation Administration Act 1953 (TAA) on the question of whether that person is carrying on a business?

This cover sheet is provided for information only. It does not form part of *TD 96/16W - Income tax: self assessment: can a person obtain a private ruling under Part IVAA of the Taxation Administration Act 1953 (TAA) on the question of whether that person is carrying on a business?*

This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2006*

Generated on: 4 November 2026, 11:33:35 PM

Notice of Withdrawal

Taxation Determination

Income tax: self assessment: can a person obtain a private ruling under Part IVAA of the *Taxation Administration Act 1953* (TAA) on the question of whether that person is carrying on a business?

Taxation Determination TD 96/16 is withdrawn with effect from 5 April 2006.

1. TD 96/16 provides that a person cannot obtain a private ruling under Part IVAA of the *Taxation Administration Act 1953* on the question of whether that person is carrying on a business.

2. TD 96/16 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005*. To the extent that the Commissioner's views in TD 96/16 apply in respect of the new provisions, they have been incorporated into TR 2006/D7.

Commissioner of Taxation
5 April 2006

ATO references
NO: 2005/18404
ISSN: 1038-8982
ATOlaw topic: Income Tax ~~ Administration ~~ Private rulings