

# Cover sheet for: TD 96/16W

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## TD 96/16W history

3 April 1996 **Original ruling**

You are here → 5 April 2006 **Withdrawn**



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## Notice of Withdrawal

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### 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Taxation Determination TD 96/16 is withdrawn with effect from 5 April 2006.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 TD 96/16 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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.

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**Commissioner of Taxation**

5 April 2006

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ATO references

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