TD 96/5W - Income tax: self assessment: can a person (the attorney) acting within the terms of a general power of attorney validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal?

This cover sheet is provided for information only. It does not form part of TD 96/5W - Income tax: self assessment: can a person (the attorney) acting within the terms of a general power of attorney validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal?

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



TD 96/5

FOI status: may be released Page 1 of 1

Notice of Withdrawal

Taxation Determination

Income tax: self assessment: can a person (the attorney) acting within the terms of a general power of attorney validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal?

Taxation Determination TD 96/5 is withdrawn with effect from 5 April 2006.

- 1. TD 96/5 provides that a person (the attorney) acting within the terms of a general power of attorney can validly apply on behalf of the grantor of the power of attorney (the principal) for a private ruling on the way in which a tax law or tax laws will apply to the principal.
- 2. TD 96/5 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the *Tax Laws Amendment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 96/5 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