# 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? 

(1) 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

Australian Government
Australian Taxation Office

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Taxation Determination TD 96/5 is withdrawn with effect from 5 April 2006.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 TD 96/5 is being withdrawn following the issue of Draft Taxation Ruling TR 2006/D7, which outlines the system of private rulings following the enactment of the Tax Laws Amendment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