TR 94/8ER - Erratum - Income tax: whether business is carried on in partnership (including 'husband and wife' partnerships)

This cover sheet is provided for information only. It does not form part of TR 94/8ER - Erratum - Income tax: whether business is carried on in partnership (including 'husband and wife' partnerships)

Usew the consolidated version for this notice.

TAXATION RULING TR 94/8

FOI Embargo: May be released

Some copies of Taxation Ruling TR 94/8 have the word 'partnership' missing at the end of the last sentence at paragraph 30 on page 6.

The last sentence at paragraph 30 should read:

His wife believes that she and her husband are in partnership together and that she acts for the partnership.

Commissioner of Taxation

27 January 1994