# *IT 2024 - Income tax : incorporation by professional persons - physiotherapists*

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# TAXATION RULING NO. IT 2024

INCOME TAX : INCORPORATION BY PROFESSIONAL PERSONS - PHYSIOTHERAPISTS

F.O.I. EMBARGO: May be released

REF H.O. REF: 4/J174/197/4 P1 F184 DATE OF EFFECT:

B.O. REF: Hob : H32/1/7 of 16/12.81 DATE ORIG. MEMO ISSUED:07.01.83
Perth : J8/82 of 15.12.81
Bris : COR 2055 of 15.12.81
Syd : 27/B2/AF 2058 P8 of 25.11.81
Adel : C260/1/16 P7 of 26.11.81
Parra : K-T 25/1/17 of 16.12.81

F.O.I. INDEX DETAIL

| REFERENCE NO: | SUBJECT REFS: | LEGISLAT. REFS: |
|---|---|---|
| I 1103946 | COMPANIES<br>INCORPORATION<br>PROFESSIONAL PERSONS<br>PHYSIOTHERAPISTS | |

RULING Where the incorporation of physiotherapy practices is permitted under the relevant laws of a State or Territory and can be explained as an ordinary commercial practice, there would be no objection, in principle, to incorporation provided it follows the guidelines permitted for the incorporation of medical practices.

2. Advice available to this Office suggests that in some States incorporation would not be permitted under the relevant legislation nor would the appropriate authorities register incorporated physiotherapy practices. In these circumstances, it will be necessary for written advice to be supplied by the relevant State or Territory authorities approving incorporation before the arrangements may be accepted for income tax purposes.

COMMISSIONER OF TAXATION
4 March 1983