



**Australian
Taxation
Office**

TAXATION RULING IT 278

Disposal of property by trade in - application of section 26AAA and 59

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Notice of Archival of Taxation Ruling IT 278 was given on 9 December 1993.

In Addendum No.3 to Taxation Ruling IT 1 and Addendum No. 3 to Taxation Ruling IT 2500 we say that:

- we will no longer issue Notices of Archival for Rulings in the IT series; and
- we will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Accordingly, Taxation Ruling IT 278 is withdrawn, with effect from today.

Commissioner of Taxation

3 September 1997

[ATO Ref:](#) NAT 95/6325-3; 97/6784-3

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