



**Australian
Taxation
Office**

TAXATION RULING IT 2377

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2377 is no longer current and has been archived.

The Ruling outlined the application of subsection 124ZAFA(1AA) of the *Income Tax Assessment Act 1936* (ITAA).

This subsection was omitted by Act No 153 of 1988.

Commissioner of Taxation

8/12/94

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