Notice of Withdrawal

Taxation Determination

Income tax: are division 6B and division 6C unit trusts subject to the company self assessment provisions?

Taxation Determination TD 93/D281 is withdrawn with effect from today.

1. Taxation Determination TD 93/D281 was about subsection 221AK(1) of the *Income Tax Assessment Act 1936*, which ceased to apply from either the 1994-1995 or 1995-1996 income year, depending on whether the taxpayer was a small, medium or large taxpayer.

2. Accordingly, TD 93/D281 is being withdrawn, as changes to the legislation made it unnecessary to publish the Determination in final form.

Commissioner of Taxation
5 July 2006

ATO references
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