Australian Taxation Office

Taxation Determination **TD 94/D30**

Notice of Withdrawal

Is there a deemed assessment under subsection 166A of the *Income Tax Assessment Act 1936* when a company furnishes a return for a year of income specifying that its taxable income is nil?

Draft Taxation Determination TD 94/D30 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

Commissioner of Taxation

2 August 1995

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