



Notice of Withdrawal

Draft Taxation Determination

Income tax: consolidation: under subitem 50(5) of Part 4 of Schedule 3 to the *Tax Laws Amendment (2012 Measures No.2) Act 2012*, does the original 2002 law only apply to the particulars that form part of a head company's assessment for an income year in respect of a joining entity if the latest notice of assessment for that income year, which relates to subsection 701-55(6) of the original 2002 law in respect of that joining entity, is served on the head company before 12 May 2010?

Draft Taxation Determination TD 2014/D2 is withdrawn with effect from today.

1. Draft Taxation Determination TD 2014/D2 is about the application of one of the exceptions to the pre rules, being the original 2002 rules as provided for in subitem 50(5) of Part 4 of Schedule 3 to the *Tax Laws Amendment (2012 Measures No.2) Act 2012*.
2. The Draft Taxation Determination is withdrawn as the issues covered by the Determination are no longer a priority requiring a public ruling. This decision has been made after consultation with industry representatives.

Commissioner of Taxation
18 May 2016

ATO references

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