


IT 184W - Withdrawal - Income tax: section 26AAA - allocation of shares resulting from amalgamation of companies

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Notice of Withdrawal

Taxation Ruling

Income tax: section 26AAA – allocation of shares resulting from amalgamation of companies

Taxation Ruling IT 184 is withdrawn with effect from today.

1. Taxation Ruling IT 184 is archived. It applies only for the purposes of applying section 26AAA of the *Income Tax Assessment Act 1936*. These provisions are no longer operative. They were made inoperative by *Taxation Laws Amendment Act (No. 3) 1988* (Act No. 95 of 1988).

2. IT 184 was the subject of a Notice of Archival on 9 December 1993.

3. IT 184 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Commissioner of Taxation

24 May 2006

ATO references

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ATOLaw topic: Income Tax ~~ Assessable income ~~ isolated transactions