


# ***IT 2005W - Notice of Withdrawal - Income tax: finance companies - gains and losses on redemption of securities***

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**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2005**

**Income tax: finance companies - gains and losses on redemption of securities**

### **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2005 was issued in 1982. This matter was fully discussed in *Mutual Acceptance Limited v. FC of T* 84 ATC 4831; (1984) 15 ATR 1238; (1984) 81 FLR 209. The decision stands on its own merits.

The Ruling is no longer necessary and is therefore withdrawn.

**Commissioner of Taxation**

5 May 1999

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