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

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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The Ruling is no longer necessary and is therefore withdrawn.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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