

# ***IT 355W - Notice of Withdrawal - Sharedealing transactions by overseas investors***



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# Notice of Withdrawal

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## Taxation Ruling

### Sharedealing transactions by overseas investors

Taxation Ruling IT 355 is withdrawn with effect from today.

1. IT 355 deals with the effect of Double Tax Agreements (DTA) on the assessment of profits from share dealing transactions by overseas investors not maintaining a permanent establishment in Australia. This ruling applies to investors from the United States, Canada, the United Kingdom and New Zealand.
2. IT 355 is being withdrawn as amending protocols have changed the articles within the DTAs between Australia and the above four countries. IT 355 is now out of date.
3. IT 355 has no ongoing relevance, and is therefore withdrawn without replacement.

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**Commissioner of Taxation**

19 April 2017

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ATO references

NO: 1-9N72KXS

ISSN: 2205-6122

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