


IT 91H - Notice of Archival - Shares acquired as retirement benefits: interrelationship of section 26(d) and 26AAC

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**Australian
Taxation
Office**

TAXATION RULING IT 91

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 91 is no longer current and has been archived.

The Ruling relates to section 26AAC of the *Income Tax Assessment Act 1936* (ITAA), which remains current, and subsection 26(d) of the ITAA which was made inoperative by the *Income Tax Assessment Amendment Act (No 3) 1984 (Act No 47 of 1984)*.

Specifically, the Ruling questions whether the income tax liability in respect of particular superannuation arrangements that provide for members to receive shares in employer companies when they retire should be determined under section 26AAC or subsection 26(d) of the ITAA.

Commissioner of Taxation

16 June 1994

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