


***TR 2000/D17W - Withdrawal - Income tax: use of a proxy for a company's adjusted unrealised loss at an alteration time under Subdivision 165-CD of the Income Tax Assessment Act 1997***

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## Notice of Withdrawal

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### **Taxation Ruling**

Income tax: use of a *proxy* for a company's adjusted unrealised loss at an alteration time under Subdivision 165-CD of the *Income Tax Assessment Act 1997*

Draft Taxation Ruling TR 2000/D17 is withdrawn with effect from today.

The issues dealt with in the draft Taxation Ruling have been clarified by legislative amendments made to Subdivision 165-CD by the *New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002*. See, for example, section 165-115U and section 165-115ZD of the *Income Tax Assessment Act 1997*, and section 165-115ZD of the *Income Tax (Transitional Provisions) Act 1997*. These amendments apply, on a no detriment basis, from the commencement of Subdivision 165-CD.

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**Commissioner of Taxation**

22 January 2003

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ATO References

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