


TD 92/D170W - Withdrawal - Income tax: employee share acquisition scheme: if partly paid shares are sold by the trustee of a scheme prior to the removal of restrictions, will the lump sum payment received by the employee (representing the excess of the sale price of shares over the unpaid acquisition price) be assessable income under section 26AAC or any other provision of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 92/D170W - Withdrawal - Income tax: employee share acquisition scheme: if partly paid shares are sold by the trustee of a scheme prior to the removal of restrictions, will the lump sum payment received by the employee (representing the excess of the sale price of shares over the unpaid acquisition price) be assessable income under section 26AAC or any other provision of the Income Tax Assessment Act 1936?*

Notice of Withdrawal

Draft Taxation Determination TD 92/D170 was withdrawn on 26 September 1994.

Commissioner of Taxation

10 November 1994

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