


***TD 94/D46W - Withdrawal - Income tax: are the expenses, including remuneration, of an administrator subject to the Commissioner's priority under section 221P of the Income Tax Assessment Act 1936 ?***

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## Notice of Withdrawal

Income Tax : Are the expenses, including remuneration, of an administrator subject to the Commissioner's priority under section 221P of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/D46 is withdrawn with effect from today. Recent decisions of the Federal Court have raised doubts about the accuracy of this Determination.

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**Commissioner of Taxation**

2 March 1995

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