


***TD 94/D47W - Withdrawal - Income tax: can a life assurance company claim a deduction or loss for Agency Development Loans it has written off?***

 This cover sheet is provided for information only. It does not form part of *TD 94/D47W - Withdrawal - Income tax: can a life assurance company claim a deduction or loss for Agency Development Loans it has written off?*



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## Notice of Withdrawal

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### **Draft Taxation Determination**

#### **Income tax: can a life assurance company claim a deduction or loss for Agency Development Loans it has written off?**

Draft Taxation Determination TD94 /D47 is withdrawn with effect from today.

The ATO view on circumstances under which Agency Development Loans that have been made and are then forgiven or written-off may be allowable as a deduction to life assurance companies is contained in Taxation Ruling TR 2001/9.

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**Commissioner of Taxation**

15 January 2003

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ATO References:  
NO T2001/014151  
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