


IT 2225W - Withdrawal - Income tax: non-resident private company - liability to undistributed profits tax. Effect of article 10(6) Australia/United States Double Tax Convention

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Notice of Withdrawal

Taxation Ruling

Income tax: non-resident private company – liability to undistributed profits tax. Effect of article 10(6) Australia/United States Double Tax Convention

Taxation Ruling IT 2225 is withdrawn with effect from today.

1. Taxation Ruling IT 2225 applied only for the purposes of the application of Divisions 7 and 11B of Part III of the *Income Tax Assessment Act 1936*. These provisions are no longer of practical effect.
2. IT 2225 was the subject of a Notice of Archival on 8 September 1994.
3. IT 2225 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Commissioner of Taxation

31 May 2006

ATO references

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ATOlaw topic: Income Tax ~~ Entity specific matters ~~ companies