

***IT 2547W - Withdrawal - Income tax: Part IVA  
determinations made after an appeal against the  
Commissioner's decision on an objection is referred  
to the Federal Court***

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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: Part IVA determinations made after an appeal against the Commissioner's decision on an objection is referred to the Federal Court

Taxation Ruling IT 2547 is withdrawn with effect from today.

1. Since Taxation Ruling IT 2547 was issued on 20 July 1989 a number of Full Federal Court decisions have dealt with how the Commissioner may give effect to a Part IVA determination.
2. Practice Statement PSLA 2005/24 was released on 13 December 2005. The Practice Statement provides up to date guidance on how the Commissioner interprets and administers Part IVA and other general anti-avoidance rules. The Practice Statement implements ROSA Recommendation 2.10 that the Tax Office should update and consolidate its guidance on the way it interprets and administers Part IVA into a single comprehensive Ruling or Practice Statement.

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**Commissioner of Taxation**

29 March 2006

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ATO references

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ATOlaw topic: Income Tax ~~ Tax integrity measures ~~ schemes  
Income Tax ~~ Administration ~~ objections