

IT 2628W - Withdrawal - Income tax: trusts - concessional treatment on winding up of non-resident trusts



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Notice of Withdrawal

Taxation Ruling

Income tax: trusts – concessional treatment on winding up of non-resident trusts

Taxation Ruling IT 2628 is withdrawn with effect from today.

1. Taxation Ruling IT 2628 applies only for the purposes of the application of section 102AAN of the *Income Tax Assessment Act 1936*. This provision is no longer operative. It was made inoperative by subsection 102AAN(1) of that Act.

2. IT 2628 was the subject of a Notice of Archival on 9 December 1993.

3. IT 2628 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states: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 ~~ Assessable income ~~ trust income – other