## IT 278H - Notice of Archival - Disposal of property by trade-in - application of section 26AAA and 59

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Related Rulings: IT 278

Legislat. Refs: 26AAA

NOTICE OF ARCHIVAL

This Ruling is archived. It applies only for the purposes of applying section 26AAA of the Income Tax Assessment Act 1936.

These provisions are no longer operative. They were made inoperative by Taxation Laws Amendment Act (No. 3) 1988 ( Act No 95 of 1988).

Commissioner of Taxation 9 December 1993