



# ***TD 1999/6W - Income tax: what is the purpose of sections 279E and 289A of the Income Tax Assessment Act 1936 (ITAA 1936)?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



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# Notice of Withdrawal

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## Taxation Determination

### Income tax: what is the purpose of sections 279E and 289A of the *Income Tax Assessment Act 1936* (ITAA 1936)?

Taxation Determination TD 1999/6 is withdrawn with effect from today.

1. TD 1999/6 examines the purpose behind sections 279E and 289A of the ITAA 1936.
2. Sections 279E and 289A of the ITAA 1936 were both repealed by the *Superannuation Legislation Amendment (Simplification) Act 2007*, with effect from and including the 2007-08 income year.
3. Accordingly, TD 1999/6 is no longer current and is therefore withdrawn.

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**Commissioner of Taxation**  
25 January 2017

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ATO references

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