

TD 2004/52W - Income tax: consolidation tax cost setting rules: why are adjustments made under steps 3 and 4 of the allocable cost amount calculation in respect of the profits and losses of a joining entity that have accrued to the joined group?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *30 August 2006*



Notice of Withdrawal

Taxation Determination

Income tax: consolidation tax cost setting rules: why are adjustments made under steps 3 and 4 of the allocable cost amount calculation in respect of the profits and losses of a joining entity that have accrued to the joined group?

Taxation Determination TD 2004/52 is withdrawn with effect from 1 July 2002.

1. Taxation Determination TD 2004/52 provided guidance on the Commissioner's view on the application of paragraph 705-90(6)(b) of the *Income Tax Assessment Act 1997*, and explained why adjustments are made under steps 3 and 4 of the allocable cost amount calculation in respect of profits and losses of a joining entity that have accrued to the joined group.
2. TD 2004/52 is withdrawn as a result of the repeal of paragraph 705-90(6)(b) by *Tax Laws Amendment (2004 Measures No. 7) Act 2005* (41 of 2005).

Commissioner of Taxation

30 August 2006

ATO references

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