

TD 94/1W - Income tax: where subsection 51AD(8) of the Income Tax Assessment Act 1936 applies to a company will consideration be given to the exercise of the Commissioner's discretion pursuant to subsection 51AD(9) if the assets of other companies in the group are put at risk?

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! This Determination has been replaced by TR 96/22

! This document has changed over time. This is a consolidated version of the ruling which was published on *31 July 1996*

Notice of Withdrawal

Income tax: where subsection 51AD(8) of the *Income Tax Assessment Act 1936* applies to a company will consideration be given to the exercise of the Commissioner's discretion pursuant to subsection 51AD(9) if the assets of other companies in the group are put at risk?

Taxation Determination TD 94/1 has been withdrawn.

It was replaced by Taxation Ruling TR 96/22 which was issued on 31 July 1996.

Commissioner of Taxation

31 July 1996

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