


***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?***

 This cover sheet is provided for information only. It does not form part of *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?*



This Determination has been replaced by TR 96/22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Taxation Determination TD 94/1 has been withdrawn.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

---

ATO Ref: NAT 95/3038-7

ISSN 1038 - 8982