



TD 94/38W - Income tax: does subsection 80A(1) of the Income Tax Assessment Act 1936 require an unbroken compliance for the continuity of ownership test?

 This cover sheet is provided for information only. It does not form part of *TD 94/38W - Income tax: does subsection 80A(1) of the Income Tax Assessment Act 1936 require an unbroken compliance for the continuity of ownership test?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *2 July 1997*

Notice of Withdrawal

Income tax: does subsection 80A(1) of the *Income Tax Assessment Act 1936* require an unbroken compliance for the continuity of ownership test?

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Determination TD 94/38 is withdrawn with effect from today.

Subsection 80A(1) of the *Income Tax Assessment Act 1936* has been replaced by Division 165 of the *Income Tax Assessment Act 1997*. This Division incorporates the principles expressed in Taxation Determination TD 94/38.

Commissioner of Taxation

2 July 1997

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