IT 185H - Notice of Archival - Income tax: section 26AAA - sale of rights or sale of shares allotted on taking up of rights

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TAXATION RULING IT 185H - Notice of Archival

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Related Rulings: IT 185

Legislat. Refs: 26AAA

NOTICE OF ARCHIVAL

This Ruling is archived. It applies only for the purposes of applying section 26AAA of the Income Tax Assessment Act 1936.

These provisions are no longer operative. They were made inoperative by Taxation Laws Amendment Act (No. 3) 1988 (Act No 95 of 1988).

Commissioner of Taxation 9 December 1993