# *IT 2376W - Notice of Withdrawal - Income tax: basis of accounting for income from Division 16D lease transactions*

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Australian
Taxation
Office

# TAXATION RULING IT 2376

## Income tax: basis of accounting for income from Division 16D lease transactions

## NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2376 is no longer necessary and is now withdrawn.

Taxation Ruling IT 2594 deals with the basis of assessment of income from genuine chattel leasing transactions which are not subject to the application of section 51AAD or Division 16D of the *Income Tax Assessment Act 1936*.

**Commissioner of Taxation**

2 September 1998

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