


***IT 2439W - Notice of Withdrawal - Income tax:  
notification requirements for certain dividends paid  
by private companies under the phasing-out  
arrangements for Division 7***

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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: notification requirements for certain dividends paid by private companies under the phasing-out arrangements for Division 7

Taxation Ruling IT 2439 is withdrawn with effect from today.

1. Taxation Ruling IT 2439 explains how the transitional rules will affect the application of Division 7 of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. The introduction of the imputation of company tax (Part IIIAA of the ITAA 1936) took effect from 1 July 1987. Subsection 104(3) of the ITAA 1936 provided transitional rules for the 1986-87 income year. The Ruling is no longer current as it does not apply to income years occurring after the 1986-87 income year.

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**Commissioner of Taxation**  
8 November 2006

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#### ATO references

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