



Notice of Withdrawal

Income tax: substantiation rules: calculation of balancing adjustment

Taxation Ruling IT 2493 is withdrawn with effect from today.

The Ruling has been replaced by Taxation Ruling TR 2000/6, which issued today. There is no change in the policy stated in IT 2493.

TR 2000/6 has been rewritten under the new income tax law, however, it is broader in that it covers circumstances not covered in IT 2493.

Commissioner of Taxation

29 March 2000

ATO references:

NO T2000/4313

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ISSN: 0813-3662