


# ***IT 182W - Withdrawal - Income tax: section 26AAA - sale of lease and attached goodwill***

 This cover sheet is provided for information only. It does not form part of *IT 182W - Withdrawal - Income tax: section 26AAA - sale of lease and attached goodwill*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: section 26AAA – sale of lease and attached goodwill

Taxation Ruling IT 182 is withdrawn with effect from today.

1. Taxation Ruling IT 182 dealt with the application of section 26AAA of the *Income Tax Assessment Act 1936* to the sale of property with attached goodwill on or before 25 May 1988. The sale of such property after 25 May 1988 is subject to Part IIIA (Capital Gains and Capital Losses) of the *Income Tax Assessment Act 1936*.
2. IT 182 was the subject of a Notice of Archival on 9 September 1993.
3. IT 182 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

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**Commissioner of Taxation**

24 May 2006

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#### ATO references

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