## IT 2235A - Addendum - Income tax : "Curran" type tax avoidance scheme - application of section 6BA

This cover sheet is provided for information only. It does not form part of IT 2235A - Addendum - Income tax : "Curran" type tax avoidance scheme - application of section 6BA



Australian Taxation Office

## **TAXATION RULING IT 2235**

## ADDENDUM

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2235 deals with the decision of the Federal Court of Australia in *Grant v FC of T* 86 ATC 4413; 17 ATR 724.

The Federal Court dismissed the taxpayer's appeal in a unanimous decision, thereby confirming that section 6BA of the *Income Tax Assessment Act 1936* (the Act), with effect from 16 August 1977, applies to a 'Curran' type tax avoidance scheme so as to deny any deduction otherwise allowable under subsection 51(1) of the Act.

The High Court in *John v FCT* 89 ATC 4101; (1989) 20 ATR 1, has since overruled the earlier decision of that Court in *Curran v FC of T* 74 ATC 4296; (1974) 5 ATR 61, on the basis that the earlier decision was erroneous.

## **Commissioner of Taxation**

15 December 1994

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