## IT 2328PW - Partial Withdrawal - Income tax: capital gains provisions: interpretation and operation

This cover sheet is provided for information only. It does not form part of IT 2328PW - Partial Withdrawal - Income tax: capital gains provisions: interpretation and operation



FOI status: may be released

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## Notice of Partial Withdrawal

Income tax: capital gains provisions: interpretation and operation

PLEASE NOTE: THIS WITHDRAWAL REPLACES THE WITHDRAWAL ISSUED ON 24 NOVEMBER 1999.

- 1. **Paragraphs 2 to 6 only** of Taxation Ruling IT 2328 are withdrawn with effect from today.
- 2. The paragraphs are withdrawn to the extent that they are inconsistent with paragraphs 60 to 67 (dealing with capital gains and goodwill of a business) of Taxation Ruling TR 1999/16, which are more favourable to taxpayers.

## **Commissioner of Taxation**

8 December 1999

ATO references: NO 99/15852-2 BO

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