# *IT 2360W - Notice of Withdrawal - Income tax: substituted accounting periods*

This cover sheet is provided for information only. It does not form part of *IT 2360W - Notice of Withdrawal - Income tax: substituted accounting periods*

# Notice of Withdrawal

## Taxation Ruling

## Income tax: substituted accounting periods

Taxation Ruling IT 2360 is withdrawn with effect from today.

1. Taxation Ruling IT 2360 sets out guidelines to be followed in dealing with applications for leave under subsection 18(1) of the *Income Tax Assessment Act 1936*.

2. This Ruling is withdrawn and replaced by PS LA 2007/21 with effect on 29 August 2007.

**Commissioner of Taxation**
29 August 2007

ATO references
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