## IT 2439W - Notice of Withdrawal - Income tax: notification requirements for certain dividends paid by private companies under the phasing-out arrangements for Division 7

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Page 1 of 1

## Notice of Withdrawal

## **Taxation Ruling**

Income tax: notification requirements for certain dividends paid by private companies under the phasing-out arrangements for Division 7

Taxation Ruling IT 2439 is withdrawn with effect from today.

- 1. Taxation Ruling IT 2439 explains how the transitional rules will affect the application of Division 7 of the *Income Tax Assessment Act* 1936 (ITAA 1936).
- 2. The introduction of the imputation of company tax (Part IIIAA of the ITAA 1936) took effect from 1 July 1987. Subsection 104(3) of the ITAA 1936 provided transitional rules for the 1986-87 income year. The Ruling is no longer current as it does not apply to income years occurring after the 1986-87 income year.

## **Commissioner of Taxation**

8 November 2006

ATO references

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ATOlaw topic: Income Tax ~~ Administration ~~ lodgment and tax

obligations

Income Tax  $\sim$  Entity specific matters  $\sim$  companies Income Tax  $\sim$  Entity specific matters  $\sim$  franking of

dividends - company matters