


# ***IT 2493W - Notice of Withdrawal - Income tax: substantiation rules: calculation of balancing adjustment***

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## Notice of Withdrawal

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### Income tax: substantiation rules: calculation of balancing adjustment

Taxation Ruling IT 2493 is withdrawn with effect from today.

The Ruling has been replaced by Taxation Ruling TR 2000/6, which issued today. There is no change in the policy stated in IT 2493.

TR 2000/6 has been rewritten under the new income tax law, however, it is broader in that it covers circumstances not covered in IT 2493.

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**Commissioner of Taxation**

29 March 2000

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ATO references:

NO T2000/4313

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ISSN: 0813-3662