



**Australian
Taxation
Office**

TAXATION RULING IT 255

Calculation of separate net income of dependants

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 255 is no longer current and is therefore withdrawn.

This Ruling, which was released in 1983, outlined the Commissioner's view about whether certain sums received upon retirement are to be included in separate net income. That view was confirmed by the Administrative Appeals Tribunal in *Case S42*, 85 ATC 340; 28 CTBR (NS) *Case 48*.

The Ruling also refers to provisions of the *Income Tax Assessment Act 1936* which were repealed in 1984 and 1993, respectively.

Commissioner of Taxation

8 October 1997

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