# TD 1999/6W - Income tax: what is the purpose of sections 279E and 289A of the Income Tax Assessment Act 1936 (ITAA 1936)?

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This document has changed over time. This is a consolidated version of the ruling which was published on 25 January 2017

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## Notice of Withdrawal

### **Taxation Determination**

Income tax: what is the purpose of sections 279E and 289A of the *Income Tax Assessment Act 1936* (ITAA 1936)?

Taxation Determination TD 1999/6 is withdrawn with effect from today.

- 1. TD 1999/6 examines the purpose behind sections 279E and 289A of the ITAA 1936.
- 2. Sections 279E and 289A of the ITAA 1936 were both repealed by the Superannuation Legislation Amendment (Simplification) Act 2007, with effect from and including the 2007-08 income year.
- 3. Accordingly, TD 1999/6 is no longer current and is therefore withdrawn.

#### **Commissioner of Taxation**

25 January 2017

ATO references

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