



**Australian
Taxation
Office**

TAXATION RULING IT 2148

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

This Ruling is archived. It applies only for the purposes of applying section 26AAA of the *Income Tax Assessment Act 1936*.

These provisions are no longer operative. They were made inoperative by *Taxation Laws Amendment Act (No.3) 1988 (Act No.95 of 1988)*.

Commissioner of Taxation

9 December 1993

ATO Ref: BXH