


# ***IT 151H - Notice of Archival - Payments to authors under the Public Lending Rights Scheme***

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**Australian  
Taxation  
Office**

## **TAXATION RULING IT 151**

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#### **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 151 is no longer current and has been archived.

The ruling is about former Division 16A of Part III of the *Income Tax Assessment Act 1936*. That Division allowed authors, composers, artists and inventors to average their incomes. The Division was replaced in 1987.

**Commissioner of Taxation**

4 September 1996

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