


IT 152H - Notice of Archival - Tax avoidance schemes: proposed reorganisation of company group - prepayment of interest, transfer of equipment

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**Australian
Taxation
Office**

TAXATION RULING IT 152

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 152 is no longer current and has been archived.

The Ruling deals with tax avoidance schemes involving proposed reorganisation of a company group, prepayment of interest and the transfer of equipment.

Legislation has since been enacted to counter these types of schemes and the Ruling is no longer current.

Commissioner of Taxation

8/12/94

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