


IT 182H - Notice of Archival - Income tax: section 26AAA - sale of lease and attached goodwill

 This cover sheet is provided for information only. It does not form part of *IT 182H - Notice of Archival - Income tax: section 26AAA - sale of lease and attached goodwill*

TAXATION RULING IT 182

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 182 is no longer current and has been archived.

The Ruling dealt with the application of section 26AAA of the *Income Tax Assessment Act 1936* to the sale of property with attached goodwill on or before 25 May 1988.

The sale of such property after 25 May 1988 is subject to Part IIIA (Capital Gains and Capital Losses) of the *Income Tax Assessment Act 1936*.

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TAXATION RULING IT 2059

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2059 is no longer current and has been archived.

The Ruling established assessment guidelines for trust stripping schemes which were entered into prior to 27 May 1981 and which were not subject to the provisions of Part IVA of the *Income Tax Assessment Act 1936*.

The guidelines are no longer applicable.

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TAXATION RULING IT 2100

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2100 is no longer current and has been archived.

The Ruling established settlement guidelines for trust stripping schemes where an acceptable settlement offer was made, and the full amount of tax calculated in accordance with the offer was paid, on or before 1 October 1984.

The guidelines are no longer applicable.

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TAXATION RULING IT 2102

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2102 is no longer current and has been archived.

The Ruling established assessment guidelines for a particular kind of trust stripping scheme entered into after 27 May 1981.

The guidelines are no longer applicable.

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TAXATION RULING IT 2106

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2106 is no longer current and has been archived.

The Ruling established settlement guidelines for trust stripping schemes in respect of the 1977 and 1978 income years where an acceptable settlement offer was made before 1 December 1984.

The guidelines are no longer applicable.

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TAXATION RULING IT 2126

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2126 is no longer current and has been archived.

The Ruling established guidelines for the remission of section 226 additional tax in relation to trust stripping schemes where an acceptable settlement offer was made on or before 28 February 1985.

The guidelines are no longer applicable.

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TAXATION RULING IT 2127

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2127 is no longer current and has been archived.

The Ruling established guidelines for the remission of additional tax where settlement offers were made in relation to particular trust stripping schemes.

The guidelines are no longer applicable.

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TAXATION RULING IT 2202

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2202 is no longer current and has been archived.

The Ruling established assessing and settlement guidelines for particular kinds of trust stripping scheme.

The guidelines are no longer applicable.

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TAXATION RULING IT 2291

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2291 is no longer current and has been archived.

The Ruling provided instructions for the collection and recovery of tax in relation to particular kinds of trust stripping scheme.

The instructions are no longer applicable.

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