


IT 2013H - Notice of Archival - Taxation (Unpaid Company Tax) treatment of carry forward losses and investment allowance

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**Australian
Taxation
Office**

TAXATION RULING IT 2013

Taxation (Unpaid Company Tax) treatment of carry forward losses and investment allowance

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2013 is no longer current and has been archived.

The ruling deals with how we treat claims for carry-forward losses and investment allowance that are made by companies that are subject to the *Taxation (Unpaid Company Tax) Assessment Act 1982*. That Act only applies to 'bottom of the harbour' schemes that were entered into before 4 December 1980.

Commissioner of Taxation

4 September 1996

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