

***IT 2046H - Notice of Archival - Taxation (Unpaid Company Tax) Act 1982 Freedom of Information Act 1982 Disclosure of information***

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## TAXATION RULING IT 2046

***Taxation (Unpaid Company Tax) Act 1982***  
***Freedom of Information Act 1982***  
**Disclosure of information**

### NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2046 is no longer current and has been archived.

The ruling sets out our guidelines on our disclosing information under paragraph 4(4)(a) or subsection 4(5) of the *Taxation (Unpaid Company Tax) Assessment Act 1982*. Those provisions apply only to 'bottom of the harbour' schemes that were entered into before 4 December 1980.

**Commissioner of Taxation**

4 September 1996

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