IT 2102W - Withdrawal - Income tax: trust stripping: Post-Part IVA assessing guidelines

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Notice of Withdrawal

Taxation Ruling

Income tax: trust stripping: Post-Part IVA assessing guidelines

Taxation Ruling IT 2102 is withdrawn with effect from today.

1. Taxation Ruling IT 2102 established assessment guidelines for a particular kind of trust stripping scheme entered into after 27 May 1981. The guidelines are no longer applicable.

2. IT 2102 was the subject of a Notice of Archival on 9 September 1993.

3. IT 2102 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

> We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Commissioner of Taxation
17 May 2006

ATO references
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