


IT 2106W - Withdrawal - Income tax: supplementary trust stripping settlement guidelines

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Notice of Withdrawal

Taxation Ruling

Income tax: supplementary trust stripping settlement guidelines

Taxation Ruling IT 2106 is withdrawn with effect from today.

1. Taxation Ruling IT 2106 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 The guidelines are no longer applicable.
2. IT 2106 was the subject of a Notice of Archival on 9 September 1993.
3. IT 2106 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states: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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ATOlaw topic: Income Tax ~~ Tax integrity measures ~~ schemes