IT 2141H - Notice of Archival - False or misleading statement

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Australian
Taxation
Office

TAXATION RULING IT 2141

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2141 is no longer current and has been archived.

The ruling applies to the former Pt VII of the *Income Tax Assessment Act 1936* which has been made inoperative.

The present Pt VII was inserted by *Taxation Laws Amendment (Self Assessment) Bill 1992*, applicable to assessments for the year of income ending 30 June 1993 or substituted accounting period and all subsequent years.

The Ruling also applies to *Sales Tax Assessment Act (No 1) 1930*; *Sales Tax Assessment Act (Nos 2 to 9) 1930*; *Sales Tax (Exemptions and Classifications) Act 1935* and *Sales Tax Procedure Act 1934* which, subject to transitional provisions, ceased to impose tax on dealings after 1 January 1993.

The above sales tax legislation has been replaced by *Sales Tax Assessment Act 1992*.

Commissioner of Taxation

29/9/94

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