


IT 2182H - Notice of Archival - Taxation (Unpaid Company Tax): legislation: elections under section 16 and section 17

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**Australian
Taxation
Office**

TAXATION RULING IT 2182

Taxation (Unpaid Company Tax) legislation: elections under section 16 and section 17

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2182 is no longer current and has been archived.

The ruling sets out our guidelines on certain aspects of sections 16 and 17 of the *Taxation (Unpaid Company Tax) Assessment Act 1982*. Those sections 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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