


***IT 2242H - Notice of Archival - Income tax:
distribution of employment income to minor
beneficiaries of family trusts - application of recent
court decision***

 This cover sheet is provided for information only. It does not form part of *IT 2242H - Notice of Archival - Income tax: distribution of employment income to minor beneficiaries of family trusts - application of recent court decision*



**Australian
Taxation
Office**

TAXATION RULING IT 2242

Income tax: distribution of employment income to minor beneficiaries of family trusts - application of recent court decision

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2242 is no longer current and has been archived.

The issue dealt with in the ruling is now covered by subsection 102AG(5A) of the *Income Tax Assessment Act 1936*.

Commissioner of Taxation

22 May 1996

ATO Ref: NAT 96/3280-8

ISSN 0813 - 3662