



**Australian
Taxation
Office**

TAXATION RULING IT 2605

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2605 is no longer current and has been archived.

The Ruling applied only for the purpose of applying the former subsection 46(7) of the *Income Tax Assessment Act 1936*. This subsection was substituted by the *Taxation Laws Amendment Act (No 2) 1987*.

Commissioner of Taxation

7 July 1994

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