


IT 2059H - Notice of Archival - Trust stripping : pre-part IVA assessing guidelines

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TAXATION RULING IT 2059

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2059 is no longer current and has been archived.

The Ruling established assessment guidelines for trust stripping schemes which were entered into prior to 27 May 1981 and which were not subject to the provisions of Part IVA of the *Income Tax Assessment Act 1936*.

The guidelines are no longer applicable.

COMMISSIONER OF TAXATION

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