

IT 2143W - Withdrawal - Income tax: taxation (unpaid company tax): trust estates ceasing to exist prior to assessment



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Notice of Withdrawal

Taxation Ruling

Income tax: taxation (unpaid company tax): trust estates ceasing to exist prior to assessment

Taxation Ruling IT 2143 is withdrawn with effect from today.

1. Taxation Ruling IT 2143 is about the application of the *Taxation (Unpaid Company Tax) Assessment Act 1982* to beneficiaries of deceased estates that no longer exist. That Act applies only to 'bottom of the harbour' schemes that were entered into before 4 December 1980.
2. IT 2143 was the subject of a Notice of Archival on 4 September 1996.
3. IT 2143 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Commissioner of Taxation

17 May 2006

ATO references

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