


# ***IT 2567H - Notice of Archival - Income tax: offshore banking units: seperate accounting requirements***

 This cover sheet is provided for information only. It does not form part of *IT 2567H - Notice of Archival - Income tax: offshore banking units: seperate accounting requirements*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2567**

### **Income tax: offshore banking units: separate accounting requirements**

### **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2567 is no longer current and has been archived.

The issue dealt with in the ruling is now covered by subsection 262A(1A) of the *Income Tax Assessment Act 1936*.

**Commissioner of Taxation**

8 May 1996

ATO Ref: NAT 96/1465-6

ISSN 0813 - 3662