


# ***IT 136H - Notice of Archival - Tax avoidance schemes: unit trusts***

 This cover sheet is provided for information only. It does not form part of *IT 136H - Notice of Archival - Tax avoidance schemes: unit trusts*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 136**

### **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 136 is no longer current and has been archived.

The Ruling deals with the reorganisation of operations of a business by establishing a unit trust for the benefit of the shareholders and their families and the possible application of Part IVA.

Subsequent to the drafting of the Ruling Part IIIAA and Part IIIA have been introduced. Both Part IIIAA and Part IIIA would have some effect on the structure proposed in the Ruling.

**Commissioner of Taxation**

8/12/94

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