



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 139**

### **Tax avoidance: incorporation of architects' practice as private company**

#### **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 139 is no longer current and has been archived.

The ruling is about section 260 of the *Income Tax Assessment Act 1936*. That section only applies to contracts, agreements or arrangements made or entered into before 28 May 1981.

**Commissioner of Taxation**

15 May 1996

ATO Ref: NAT 96/3280-8

ISSN 0813 - 3662