# *IT 139H - Notice of Archival - Tax avoidance: incorporation of architects' practice as private company*

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Taxation Ruling IT 139 is no longer current and has been archived.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

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