



**Australian
Taxation
Office**

TAXATION RULING IT 139

Tax avoidance: incorporation of architects' practice as private company

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Notice of Archival of Taxation Ruling IT 139 was given on 15 May 1996.

In Addendum No.3 to Taxation Ruling IT 1 and Addendum No. 3 to Taxation Ruling IT 2500 we say that:

- we will no longer issue Notices of Archival for Rulings in the IT series; and
- we will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Accordingly, Taxation Ruling IT 139 is withdrawn, with effect from today.

Commissioner of Taxation

3 September 1997

[ATO Ref:](#) NAT 95/6325-3; 97/6784-3

ISSN 0813 - 3662