


IT 150H - Notice of Archival - Authors - payments under the Commonwealth Literary Fund

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**Australian
Taxation
Office**

TAXATION RULING IT 150

Authors - payments under the Commonwealth Literary Fund

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 150 is no longer current and has been archived.

The ruling is about former Division 16A of Part III of the *Income Tax Assessment Act 1936*. That Division allowed authors, composers, artists and inventors to average their incomes. The Division was replaced in 1987.

Commissioner of Taxation

4 September 1996

ATO Ref: NAT 96/4494-6

ISSN 0813 - 3662