

IT 2030H - Notice of Archival - Income tax: value of employees' housing for tax instalment deduction purposes: 'remote' towns - for s.26AAAB purposes

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**Australian
Taxation
Office**

TAXATION RULING IT 2030

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2030 is no longer current and has been archived.

The Ruling relates to section 26AAAB of the *Income Tax Assessment Act 1936* (ITAA) which was made inoperative by the *Fringe Benefits Tax (Miscellaneous Provisions) Act 1986 (Act No 41 of 1986)*.

Specifically, the Ruling deals with the former paragraphs 26AAAB(1)(a) and 26AAAB(1)(b) of the ITAA which are similar to subsections 29(4) and 29(5) of the *Fringe Benefits Tax Assessment Act 1986*.

Commissioner of Taxation

16 June 1994

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