

IT 2046W - Withdrawal - Income tax: Taxation (Unpaid Company Tax) Act 1982 Freedom of Information Act 1982 disclosure of information



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Notice of Withdrawal

Taxation Ruling

Income tax: *Taxation (Unpaid Company Tax) Act 1982* Freedom of Information Act 1982 disclosure of information

Taxation Ruling IT 2046 is withdrawn with effect from today.

1. Taxation Ruling IT 2046 sets out our guidelines on our disclosing information under paragraph 4(4)(a) or subsection 4(5) of the *Taxation (Unpaid Company Tax) Assessment Act 1982*. Those provisions apply only to 'bottom of the harbour' schemes that were entered into before 4 December 1980.

2. IT 2046 was the subject of a Notice of Archival on 4 September 1996.

3. IT 2046 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Commissioner of Taxation

17 May 2006

ATO references

NO: 2005/18404

ISSN: 0813-3662

ATOlaw topic: Income Tax ~~ Administration ~~ access to information