


# ***IT 2102H - Notice of Archival - Income tax: trust stripping: Post-Part IVA assessing guidelines***

 This cover sheet is provided for information only. It does not form part of *IT 2102H - Notice of Archival - Income tax: trust stripping: Post-Part IVA assessing guidelines*

# **TAXATION RULING IT 2102**

## **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2102 is no longer current and has been archived.

The Ruling established assessment guidelines for a particular kind of trust stripping scheme entered into after 27 May 1981.

The guidelines are no longer applicable.

COMMISSIONER OF TAXATION

9 September 1993

ISSN 0813-3662

ATO Ref: CAS AUD020