

# ***IT 2102W - Withdrawal - Income tax: trust stripping: Post-Part IVA assessing guidelines***



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



# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: trust stripping: Post-Part IVA assessing guidelines

Taxation Ruling IT 2102 is withdrawn with effect from today.

1. Taxation Ruling IT 2102 established assessment guidelines for a particular kind of trust stripping scheme entered into after 27 May 1981. The guidelines are no longer applicable.
2. IT 2102 was the subject of a Notice of Archival on 9 September 1993.
3. IT 2102 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states: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 ~~ Tax integrity measures ~~ schemes