IT 2141H - Notice of Archival - False or misleading statement

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Australian Taxation Office

TAXATION RULING IT 2141

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2141 is no longer current and has been archived.

The ruling applies to the former Pt VII of the *Income Tax Assessment Act 1936* which has been made inoperative.

The present Pt VII was inserted by *Taxation Laws Amendment (Self Assessment) Bill 1992*, applicable to assessments for the year of income ending 30 June 1993 or substituted accounting period and all subsequent years.

The Ruling also applies to Sales Tax Assessment Act (No 1) 1930; Sales Tax Assessment Act (Nos 2 to 9) 1930; Sales Tax (Exemptions and Classifications) Act 1935 and Sales Tax Procedure Act 1934 which, subject to transitional provisions, ceased to impose tax on dealings after 1 January 1993.

The above sales tax legislation has been replaced by Sales Tax Assessment Act 1992.

Commissioner of Taxation

29/9/94

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