IT 135H - Notice of Archival - Tax avoidance: theatrical entertainers

This cover sheet is provided for information only. It does not form part of *IT 135H - Notice of Archival - Tax avoidance: theatrical entertainers*

Australian
Taxation
Office

TAXATION RULING IT 135

Tax avoidance: theatrical entertainers

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 135 is no longer current and has been archived.

The ruling is about section 260 of the *Income Tax Assessment Act 1936.* That section only applies to contracts, agreements or arrangements made or entered into before 28 May 1981.

Commissioner of Taxation

15 May 1996

ATO Ref: NAT 96/3280-8

ISSN 0813 - 3662