# *IT 135W - Withdrawal - Income tax: tax avoidance: theatrical entertainers*

This cover sheet is provided for information only. It does not form part of *IT 135W - Withdrawal - Income tax: tax avoidance: theatrical entertainers*

# Notice of Withdrawal

## Taxation Ruling

### Income tax: tax avoidance: theatrical entertainers

Taxation Ruling IT 135 is withdrawn with effect from today.

1. Taxation Ruling IT 135 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.

2. IT 135 was the subject of a Notice of Archival on 15 May 1996.

3. IT 135 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states: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

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| NO: | 2005/18404 |
| ISSN: | 0813-3662 |
| ATOlaw topic: | Income Tax ~~ Tax integrity measures ~~ schemes<br>Project Financing ~~ Tax integrity measures ~~ personal services income |