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**Australian
Taxation
Office**

TAXATION RULING IT 151

Payments to authors under the Public Lending Rights Scheme

NOTICE OF ARCHIVAL

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Taxation Ruling IT 151 is no longer current and has been archived.

The ruling is about former Division 16A of Part III of the *Income Tax Assessment Act 1936*. That Division allowed authors, composers, artists and inventors to average their incomes. The Division was replaced in 1987.

Commissioner of Taxation

4 September 1996

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