IT 2122W - Notice of Withdrawal - The deductibility of rental expenditure - application of recent court decision

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Australian
Taxation
Office

TAXATION RULING IT 2122

The deductibility of rental expenditure - application of recent court decision

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2122 is withdrawn.

The Ruling discusses a judgement of the Supreme Court of Victoria which the ATO agreed on the basis of the facts of the case. The decision was handed down in 1984. The decision is not seen as being of sufficient significance to warrant the retention of the Ruling.

Commissioner of Taxation

15 October 1997

ATO Ref: NAT 97/7725-3

ISSN 0813 - 3662