


***IT 2238W - Notice of Withdrawal - Income tax: interest withholding tax - exemption of interest where moneys raised by widely distributed debentures - use of loan funds outside Australia***

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## Notice of Withdrawal

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Income tax: interest withholding tax -  
exemption of interest where moneys raised by  
widely distributed debentures – use of loan  
funds outside Australia

Taxation Ruling IT 2238 is withdrawn.

*Taxation Laws Amendment Act (No 2) 1997* repealed the previous  
section 128F on which the Ruling was based.

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**Commissioner of Taxation**  
15 September 1999

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ATO references:  
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BO  
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