


# ***IT 2343H - Notice of Archival - Income tax: limitation on deduction for interest on borrowings financing rental investments***

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**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2343**

### **Income tax: limitation on deduction for interest on borrowings financing rental investments**

#### **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2343 is no longer current and has been archived.

The ruling is about Subdivision G of Division 3 of Part III of the *Income Tax Assessment Act 1936*. That Subdivision only applies to the 1985-86 and 1986-87 income years.

**Commissioner of Taxation**

15 May 1996

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