



**Australian
Taxation
Office**

TAXATION RULING IT 2671

**Income tax: research and development expenses claimed against
royalty income of non-residents**

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2671: 'Income Tax: Research and development expenses claimed against royalty income of non-residents', has been withdrawn.

Since the introduction of royalty withholding tax, research and development expenses can no longer be claimed as a deduction against royalty income of non-residents.

Commissioner of Taxation

1 June 1995

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