


***IT 2683W - Notice of Withdrawal - Income tax:  
obligations of borrowers who pay withholding tax on  
behalf of foreign lenders***

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## Notice of Withdrawal

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### Income tax: obligations of borrowers who pay withholding tax on behalf of foreign lenders

Taxation Ruling IT 2683 is withdrawn with effect from today.

As a result of the Full Federal Court's decision in *FCT v. Century Yuasa Batteries Pty Ltd* (1998) 82 FCR 288, the principles, on which the Taxation Ruling is based, no longer apply.

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**Commissioner of Taxation**

3 May 2000

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ATO references:

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