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

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Australian Taxation Office

Taxation Ruling(Old	Series
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**IT 2683** 

FOI status: may be released

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## Notice of Withdrawal

## 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Taxation Ruling IT 2683 is withdrawn with effect from today.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.

## **Commissioner of Taxation** 3 May 2000

ATO references: NO T2000/4313 BO ISSN: 0813 -3 662