


# ***IT 348W - Notice of Withdrawal - The meaning of present entitlement***

 This cover sheet is provided for information only. It does not form part of *IT 348W - Notice of Withdrawal - The meaning of present entitlement*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 348**

### **The meaning of present entitlement**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 348 has been withdrawn.

The issue dealt with in the ruling is covered by Taxation Ruling IT 319.

**Commissioner of Taxation**

19 June 1996

ATO Ref: NAT 96/4494-6

ISSN 0813 - 3662