# *IT 2122W - Notice of Withdrawal - The deductibility of rental expenditure - application of recent court decision*

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Australian
Taxation
Office

# TAXATION RULING IT 2122

## The deductibility of rental expenditure - application of recent court decision

## NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2122 is withdrawn.

The Ruling discusses a judgement of the Supreme Court of Victoria which the ATO agreed on the basis of the facts of the case. The decision was handed down in 1984. The decision is not seen as being of sufficient significance to warrant the retention of the Ruling.

**Commissioner of Taxation**

15 October 1997

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