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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: interest charged on overdue customer accounts

Taxation Ruling IT 2227 is withdrawn with effect from today.

1. IT 2227 has been withdrawn as the issue is now considered in Taxation Ruling TR 98/1 *Income tax: determination of income; receipts versus earnings*.

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**Commissioner of Taxation**  
29 March 2017

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ATO references

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