



**Australian
Taxation
Office**

TAXATION RULING IT 2269

**Income tax: meaning of 'mining operations' for purposes of
Division 10. Open cut workings for winning of lizardite serpentine**

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2269 puts forward a test for what constitutes 'mining'. The Ruling was written before the Federal Court decision in *North Australian Cement Limited v. FC of T* 89 ATC 4765; (1989-90) 20 ATR 1058 which expanded the traditional view of 'mining' and overturned the more restricted test of 'mining' in Taxation Ruling IT 2269.

The Ruling is no longer current and is therefore withdrawn.

Commissioner of Taxation

30 July 1997

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