# *IT 2270W - Withdrawal - Income tax: application of overseas ships provisions to time charters*

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# Notice of Withdrawal

## Income tax: application of overseas ships provisions to time charters

Taxation Ruling IT 2270 is withdrawn with effect from today.

The views in IT 2270 conflict with the views set out in the draft ruling TR 2002/D11 that issued today on the royalty withholding tax implications of chartering and similar arrangements, in respect of the treatment of time charters.

**Commissioner of Taxation**
25 September 2002

ATO References
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