

***IT 2671W - Notice of Withdrawal - Income tax:  
research and development expenses claimed against  
royalty income of non-residents***

 This cover sheet is provided for information only. It does not form part of *IT 2671W - Notice of Withdrawal - Income tax: research and development expenses claimed against royalty income of non-residents*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2671**

**Income tax: research and development expenses claimed against  
royalty income of non-residents**

### **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2671: 'Income Tax: Research and development expenses claimed against royalty income of non-residents', has been withdrawn.

Since the introduction of royalty withholding tax, research and development expenses can no longer be claimed as a deduction against royalty income of non-residents.

**Commissioner of Taxation**

1 June 1995

ATO Ref: NAT 90/3561-3

ISSN 0813 - 3662