



**Australian
Taxation
Office**

TAXATION RULING IT 2343

Income tax: limitation on deduction for interest on borrowings financing rental investments

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2343 is no longer current and has been archived.

The ruling is about Subdivision G of Division 3 of Part III of the *Income Tax Assessment Act 1936*. That Subdivision only applies to the 1985-86 and 1986-87 income years.

Commissioner of Taxation

15 May 1996

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