Notice of Withdrawal

When does a person who is carrying on the business of licensing/sub-licensing the right to use proprietary computer software programs derive licence fee income under subsection 25(1) and/or paragraph 26(f) of the *Income Tax Assessment Act (1936)*?

Draft Taxation Determination TD 93/D250 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

Commissioner of Taxation

2 August 1995

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