



Notice of Withdrawal

Draft Taxation Ruling TR 93/D28: Income tax: foreign exchange gains and losses of a capital nature - foreign currency bank accounts, has been withdrawn.

The Draft Ruling is withdrawn because it is predicated on Taxation Ruling TR 93/8, which was withdrawn following the decision of the High Court in *FC of T v Energy Resources of Australia Limited* 96 ATC 4536; (1996) 33 ATR 52. The case necessitates a review of matters addressed by TR93/8 and the Draft Ruling.

Commissioner of Taxation

6 November 1996

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