


TD 93/D21W - Withdrawal - Do travel and accommodation expenses incurred by a resident company so as to enable the transfer of know-how from a non-resident company to the resident Australian company constitute a royalty as defined in subsection 6(1) of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 93/D21W - Withdrawal - Do travel and accommodation expenses incurred by a resident company so as to enable the transfer of know-how from a non-resident company to the resident Australian company constitute a royalty as defined in subsection 6(1) of the Income Tax Assessment Act 1936?*

Notice of Withdrawal

Do travel and accommodation expenses incurred by a resident company so as to enable the transfer of know-how from a non-resident company to the resident Australian company constitute a royalty as defined in subsection 6(1) of the *Income Tax Assessment Act 1936*?

Draft Taxation Determination TD 93/D21 is withdrawn with effect from today.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

30 August 1995

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