IT 2238W - Notice of Withdrawal - Income tax: interest withholding tax - exemption of interest where moneys raised by widely distributed debentures - use of loan funds outside Australia

This cover sheet is provided for information only. It does not form part of *IT 2238W - Notice of Withdrawal - Income tax: interest withholding tax - exemption of interest where moneys raised by widely distributed debentures - use of loan funds outside Australia*

Generated on: 2 June 2026, 09:00:23 PM

Notice of Withdrawal

Income tax: interest withholding tax - exemption of interest where moneys raised by widely distributed debentures – use of loan funds outside Australia

Taxation Ruling IT 2238 is withdrawn.

Taxation Laws Amendment Act (No 2) 1997 repealed the previous section 128F on which the Ruling was based.

Commissioner of Taxation
15 September 1999

ATO references:
NO 99/6187-4
BO
ISSN: 0813 - 3662