


# ***IT 2270W - Withdrawal - Income tax: application of overseas ships provisions to time charters***

 This cover sheet is provided for information only. It does not form part of *IT 2270W - Withdrawal - Income tax: application of overseas ships provisions to time charters*



## **Notice of Withdrawal**

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### **Income tax: application of overseas ships provisions to time charters**

Taxation Ruling IT 2270 is withdrawn with effect from today.

The views in IT 2270 conflict with the views set out in the draft ruling TR 2002/D11 that issued today on the royalty withholding tax implications of chartering and similar arrangements, in respect of the treatment of time charters.

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**Commissioner of Taxation**

25 September 2002

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ATO References

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