IT 2563W - Notice of Withdrawal - Income tax: foreign tax credit system: issues relating to the practical application of section 23AG

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Australian
Taxation
Office

TAXATION RULING IT 2563

Income tax: foreign tax credit system: issues relating to the practical application of section 23AG

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2563 is no longer current and is therefore withdrawn.

The Ruling is about section 23AG of the *Income Tax Assessment Act 1936* as that subsection read before its amendment by the *Taxation Laws Amendment Act (No. 2) 1991*. The Ruling only applies for the income years from 1987-88 to 1989-90.

Commissioner of Taxation

26 March 1997

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