

IT 2683W - Notice of Withdrawal - Income tax: obligations of borrowers who pay withholding tax on behalf of foreign lenders

 This cover sheet is provided for information only. It does not form part of *IT 2683W - Notice of Withdrawal - Income tax: obligations of borrowers who pay withholding tax on behalf of foreign lenders*



Notice of Withdrawal

Income tax: obligations of borrowers who pay withholding tax on behalf of foreign lenders

Taxation Ruling IT 2683 is withdrawn with effect from today.

As a result of the Full Federal Court's decision in *FCT v. Century Yuasa Batteries Pty Ltd* (1998) 82 FCR 288, the principles, on which the Taxation Ruling is based, no longer apply.

Commissioner of Taxation

3 May 2000

ATO references:

NO T2000/4313

BO

ISSN: 0813 -3 662