


IT 97W - Withdrawal - Meaning of "same business": section 80E

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**Australian
Taxation
Office**

TAXATION RULING IT 97

Meaning of "same business": section 80E

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 97 has been withdrawn.

It was replaced by Taxation Ruling TR 95/31 which was issued on 30 August 1995.

Commissioner of Taxation

30 August 1995

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