


# ***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Taxation Ruling IT 97 has been withdrawn.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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