

TR 93/8W - Income tax: foreign exchange gains and losses of a capital nature - realisation of gains and losses and the meaning of 'eligible contract' in Division 3B

! This cover sheet is provided for information only. It does not form part of *TR 93/8W - Income tax: foreign exchange gains and losses of a capital nature - realisation of gains and losses and the meaning of 'eligible contract' in Division 3B*

! This ruling is being reviewed as a result of a recent court/tribunal decision. Refer to Decision Impact Statement: Commissioner of Taxation v Messenger Press Pty Ltd (Published 19 September 2013).

! This document has changed over time. This is a consolidated version of the ruling which was published on 3 July 1996



Notice of Withdrawal

Taxation Ruling TR 93/8: Income tax: foreign exchange gains and losses of a capital nature- realisation of gains and losses and the meaning of 'eligible contract' in Division 3B, has been withdrawn.

The Ruling is withdrawn in consequence of the decision of the High Court of Australia in *FC of T v. Energy Resources of Australia Limited* (unreported, 20 June 1996). The case necessitates a review of matters addressed by the Ruling.

Commissioner of Taxation

3 July 1996

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