



# ***TR 97/13 - Income tax: Interpretation of Division 16D - finance leases to exempt public bodies or for overseas use***

 This cover sheet is provided for information only. It does not form part of *TR 97/13 - Income tax: Interpretation of Division 16D - finance leases to exempt public bodies or for overseas use*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 August 1999*



## Notice of Withdrawal

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### **Income tax: interpretation of Division 16D - finance leases to exempt public bodies or for overseas use**

Taxation Ruling TR 97/13 is withdrawn with effect from today.  
The Ruling's number is void.

The Ruling was notified in the Commonwealth of Australia Notices  
Gazette of 18 June 1997 and 25 June 1997, but the issue of the  
Rulings was withheld on both these dates.

This Ruling will not now issue and assistance and information to  
taxpayers will be provided by other means.

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**Commissioner of Taxation**  
25 August 1999

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ATO references:  
NO 99/10494-5  
BO  
ISSN: 1039 - 0731