


# ***IT 2208W - Notice of withdrawal - Income tax: administration expenses: exploration and prospecting business***

 This cover sheet is provided for information only. It does not form part of *IT 2208W - Notice of withdrawal - Income tax: administration expenses: exploration and prospecting business*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: administration expenses : exploration and prospecting business

Taxation Ruling IT 2208 is withdrawn with effect from 30 March 2023.

1. IT 2208 outlined the Commissioner's view on the treatment of expenses incurred in a business of exploration and prospecting at a point before any assessable income is derived.
2. Taxation Ruling TR 2017/1 *Income tax: deductions for mining and petroleum exploration expenditure* outlines the Commissioner's view on the treatment of exploration and prospecting expenditure under the law as it currently applies.

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**Commissioner of Taxation**  
29 March 2023

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ATO references

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