IT 2332W - Withdrawal - Income tax: interest withholding tax - publicly or otherwise widely distributed debentures issued overseas - interest paid in non-Australian currency

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Notice of Withdrawal

Taxation Ruling

Income tax: interest withholding tax – publicly or otherwise widely distributed debentures issued overseas – interest paid in non-Australian currency

Taxation Ruling IT 2332 is withdrawn with effect from today.

1. Taxation Ruling IT 2332 applies only for the purposes of applying paragraph 128F(1)(d) of the *Income Tax Assessment Act 1936*. This provision is no longer operative. It was made inoperative by subsection 26(a) of *Taxation Laws Amendment Act (No. 3) 1986* (Act No. 112 of 1986).

2. IT 2332 was the subject of a Notice of Archival on 9 December 1993.

3. IT 2332 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

> We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Commissioner of Taxation
31 May 2006

ATO references