


# ***IT 2640W - Notice of Withdrawal - Income tax: Division 10D - qualifying expenditure***

 This cover sheet is provided for information only. It does not form part of *IT 2640W - Notice of Withdrawal - Income tax: Division 10D - qualifying expenditure*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2640**

**Income tax: Division 10D - qualifying expenditure**

### **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2640 is withdrawn.

It is replaced by Taxation Ruling TR 97/25 which issued today.

**Commissioner of Taxation**

17 December 1997

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