


IT 44W - Notice of Withdrawal - Application of section 52 where loss is sustained due to contract not being completed

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**Australian
Taxation
Office**

TAXATION RULING IT 44

Application of section 52 where loss is sustained due to contract not being completed

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Notice of Archival of Taxation Ruling IT 44 was given on 10 November 1994.

In Addendum No.3 to Taxation Ruling IT 1 and Addendum No. 3 to Taxation Ruling IT 2500 we say that:

- we will no longer issue Notices of Archival for Rulings in the IT series; and
- we will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Accordingly, Taxation Ruling IT 44 is withdrawn, with effect from today.

Commissioner of Taxation

3 September 1997

[ATO Ref:](#) NAT 95/6325-3; 97/6784-3

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