


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Accordingly, Taxation Ruling IT 44 is withdrawn, with effect from today.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

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