



CR 2003/11W - Income tax: Interest on Special Purpose Trust Accounts of Regulated Principals

 This cover sheet is provided for information only. It does not form part of *CR 2003/11W - Income tax: Interest on Special Purpose Trust Accounts of Regulated Principals*

 This document has changed over time. This is a consolidated version of the ruling which was published on *12 March 2004*

Class Ruling

Income tax: Interest on Special Purpose Trust Accounts of Regulated Principals

Preamble

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

Withdrawal

1. This Ruling is withdrawn and ceases to have effect after 11 March 2004.

Commissioner of Taxation

5 March 2003

<i>Previous draft:</i>	- Corporations Regulations 2001 10.2.20B(2)
Not previously released in draft form	- Corporations Regulations 2001 10.2.20B(3)
<i>Related Rulings/Determinations:</i>	- Corporations Regulations 2001 10.2.20B(4)
TR 92/1; TR 97/16; CR 2001/1	- Corporations Regulations 2001 10.2.20B(5)
<i>Legislative references:</i>	- Corporations Regulations 2001 10.2.20B(6)
- ITAA 1936 Part VA	- Corporations Regulations 2001 10.2.20B(8)
- ITAA 1936 97	- Corporations Act 2001
- ITAA 1936 202D(1)	- Corporations Act 2001 Sec 1371
- ITAA 1936 202D(3)	- Corporations Act 2001 Sec 1430
- TAA 1953 Part IVAA	- Corporations Act 2001 Sec 1444
- TAA 1953 Sec 12-140 Sch1	- Corporations Act 2001 Part 7.6
- ITAA 1997 6-5	- Corporations Act 2001 7.8.01(2)
- Corporations Regulations 2001 10.2.5A	- Copy right Act 1968
- Corporations Regulations 2001 10.2.20B(1)	

ATO References

NO: 2003/001918

ISSN: 1445 2014