



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 This Ruling is withdrawn and ceases to have effect after 11 March 2004.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

Previous draft:

Not previously released in draft form

Related Rulings/Determinations:

TR 92/1; TR 97/16; CR 2001/1

Legislative references:

- | | |
|---|---|
| - ITAA 1936 Part VA | - Corporations Regulations 2001 10.2.20B(2) |
| - ITAA 1936 97 | - Corporations Regulations 2001 10.2.20B(3) |
| - ITAA 1936 202D(1) | - Corporations Regulations 2001 10.2.20B(4) |
| - ITAA 1936 202D(3) | - Corporations Regulations 2001 10.2.20B(5) |
| - TAA 1953 Part IVAA | - Corporations Regulations 2001 10.2.20B(6) |
| - TAA 1953 Sec 12-140 Sch1 | - Corporations Regulations 2001 10.2.20B(8) |
| - ITAA 1997 6-5 | - Corporations Act 2001 |
| - Corporations Regulations 2001 | - Corporations Act 2001 Sec 1371 |
| - Corporations Regulations 2001 10.2.5A | - Corporations Act 2001 Sec 1430 |
| - Corporations Regulations 2001 10.2.20B(1) | - Corporations Act 2001 Sec 1444 |
| | - Corporations Act 2001 Part 7.6 |
| | - Corporations Act 2001 7.8.01(2) |
| | - Copy right Act 1968 |
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ATO References
NO: 2003/001918
ISSN: 1445 2014