


TD 94/D84W - Withdrawal - Income tax: foreign income: does a voluntary payment made to a taxing authority exclude income from designated concession income as described in Income Tax Regulation 152D?

 This cover sheet is provided for information only. It does not form part of *TD 94/D84W - Withdrawal - Income tax: foreign income: does a voluntary payment made to a taxing authority exclude income from designated concession income as described in Income Tax Regulation 152D?*



Notice of Withdrawal

Taxation Determination

Income tax: foreign income: does a voluntary payment made to a taxing authority exclude income from designated concession income as described in Income Tax Regulation 152D?

Draft Taxation Determination TD 94/D84 is withdrawn with effect from statutory accounting periods, accounting periods and years of income beginning on or after 1 July 2004.

It continues to apply to arrangements begun to be carried out before the withdrawal but does not apply to arrangements begun to be carried out after the withdrawal

1. This draft Taxation Determination set out the Commissioner's view on whether a voluntary payment constituted a payment of tax for the purposes of determining whether income or profits were eligible designated concession income for the purposes of former Regulation 152C.
2. The legislation dealt with in TD 94/D84 has been repealed and the interpretative issue is no longer relevant.

Commissioner of Taxation
18 January 2012

ATO references

NO: 1-301BU3A

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Tax offsets, credits and benefits ~~ foreign tax credits