



***TD 2012/15W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2012 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 and how is it used?***

 This cover sheet is provided for information only. It does not form part of *TD 2012/15W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2012 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 and how is it used?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *7 August 2019*



# Notice of Withdrawal

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## Taxation Determination

Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2012 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?

Taxation Determination TD 2012/15 is withdrawn with effect from today.

1. TD 2012/15 is being withdrawn as the 2012-13 financial year has ended. The Determination will continue to be legally binding on the Commissioner for that financial year.

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**Commissioner of Taxation**

7 August 2019

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ATO references

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