



TD 2014/20W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2014 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 2014/20W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2014 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 *8 July 2020*



Notice of Withdrawal

Taxation Determination

Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2014 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?

Taxation Determination TD 2014/20 is withdrawn with effect from today.

1. TD 2014/20 is being withdrawn as the 2014–15 financial year has ended. The Determination will continue to be legally binding on the Commissioner for that financial year.

Commissioner of Taxation
8 July 2020

ATO references

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