



***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

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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 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Taxation Determination TD 2014/20 is withdrawn with effect from today.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 TD 2014/20 is being withdrawn as the 2014–15 financial year has ended.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.

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**Commissioner of Taxation**  
8 July 2020

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ATO references

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