

TD 2015/15W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2015 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 2015/15W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2015 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 *14 July 2021*



Notice of Withdrawal

Taxation Determination

Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2015 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?

Taxation Determination TD 2015/15 is withdrawn with effect from 15 July 2021.

1. TD 2015/15 is being withdrawn as the 2015-16 financial year has ended. The Determination will continue to be legally binding on the Commissioner for that financial year.

Commissioner of Taxation
14 July 2021

ATO references

NO: 1-PUOEBA8
ISSN: 2205-6211

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