

TD 92/138W - Income tax: can the Commissioner provide examples of circumstances in a company group structure where the acquisition of property is regarded as being indirectly financed by non-recourse debt in terms of subsection 51AD(8) of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 92/138W - Income tax: can the Commissioner provide examples of circumstances in a company group structure where the acquisition of property is regarded as being indirectly financed by non-recourse debt in terms of subsection 51AD(8) of the Income Tax Assessment Act 1936?*

 This Determination has been replaced by TR 96/22.

 This document has changed over time. This is a consolidated version of the ruling which was published on *31 July 1996*

Notice of Withdrawal

Income tax: can the Commissioner provide examples of circumstances in a company group structure where the acquisition of property is regarded as being indirectly financed by non-recourse debt in terms of subsection 51AD(8) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 92/138 has been withdrawn.

It was replaced by Taxation Ruling TR 96/22 which was issued on 31 July 1996.

Commissioner of Taxation

31 July 1996

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