TD 98/21W - Income tax: what is the benchmark interest rate applicable for the year of income commencing on 1 July 1998 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 ('the Act')?

This cover sheet is provided for information only. It does not form part of *TD 98/21W - Income tax: what is the benchmark interest rate applicable for the year of income commencing on 1 July 1998 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 ('the Act')?*

This document has changed over time. This is a consolidated version of the ruling which was published on *4 May 2016*

Generated on: 23 November 2026, 09:07:32 PM

Notice of Withdrawal

Taxation Determination

Income tax: what is the benchmark interest rate applicable for the year of income commencing on 1 July 1998 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* ('the Act')?

Taxation Determination TD 98/21 is withdrawn with effect from today.

1. TD 98/21 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation
4 May 2016

ATO references
NO: 1-7VLP0F8
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).