



# ***CR 2003/11W - Income tax: Interest on Special Purpose Trust Accounts of Regulated Principals***

 This cover sheet is provided for information only. It does not form part of *CR 2003/11W - Income tax: Interest on Special Purpose Trust Accounts of Regulated Principals*

 This document has changed over time. This is a consolidated version of the ruling which was published on *12 March 2004*



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## **Class Ruling**

### **Income tax: Interest on Special Purpose Trust Accounts of Regulated Principals**

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#### ***Preamble***

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains **Class Rulings** and **Taxation Rulings TR 92/1** and **TR 97/16** together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

#### **Withdrawal**

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1. This Ruling is withdrawn and ceases to have effect after 11 March 2004.

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#### **Commissioner of Taxation**

5 March 2003

##### *Previous draft:*

Not previously released in draft form

##### *Related Rulings/Determinations:*

TR 92/1; TR 97/16; CR 2001/1

##### *Legislative references:*

- |   |   |
|---|---|
| - ITAA 1936 Part VA                         | - Corporations Regulations 2001 10.2.20B(2) |
| - ITAA 1936 97                              | - Corporations Regulations 2001 10.2.20B(3) |
| - ITAA 1936 202D(1)                         | - Corporations Regulations 2001 10.2.20B(4) |
| - ITAA 1936 202D(3)                         | - Corporations Regulations 2001 10.2.20B(5) |
| - TAA 1953 Part IVAA                        | - Corporations Regulations 2001 10.2.20B(6) |
| - TAA 1953 Sec 12-140 Sch1                  | - Corporations Regulations 2001 10.2.20B(8) |
| - ITAA 1997 6-5                             | - Corporations Act 2001                     |
| - Corporations Regulations 2001             | - Corporations Act 2001 Sec 1371            |
| - Corporations Regulations 2001 10.2.5A     | - Corporations Act 2001 Sec 1430            |
| - Corporations Regulations 2001 10.2.20B(1) | - Corporations Act 2001 Sec 1444            |
|   | - Corporations Act 2001 Part 7.6            |
|   | - Corporations Act 2001 7.8.01(2)           |
|   | - Copy right Act 1968                       |
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ATO References  
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