


IT 2045H - Notice of Archival - Income tax: interest withholding tax - withdrawal of Australian entity/AIDC exemption

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TAXATION RULING IT 2045 - Notice of Archival

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Related Rulings: IT 2045

Legislat. Refs:

Section 128EA

128G

128GA

NOTICE OF ARCHIVAL

This Ruling is archived. It applies only for the purposes of applying sections 128EA, 128G and 128GA of the Income Tax Assessment Act 1936.

Sections 128EA and 128G only apply to loans raised pursuant to commercial obligations entered into prior to 20 May 1983, and 128GA applies to loans raised prior to 1 July 1986. They were made inoperative by Income Tax Assessment Amendment Act (No. 2) 1983 (Act No 25 of 1983) and sections 25, 27 and 28 of Taxation Laws Amendment Act (No. 3) 1986 Act No 112 of 1986.

Commissioner of Taxation

9 December 1993