

# ***IT 2513W - Notice of Withdrawal - Income tax : margin lending***

 This cover sheet is provided for information only. It does not form part of *IT 2513W - Notice of Withdrawal - Income tax : margin lending*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: margin lending

Taxation Ruling IT 2513 is withdrawn with effect from today.

1. IT 2513 considers the income tax implications of payments received or receivable by a lender under a tax avoidance financing arrangement, commonly referred to as a 'margin lending' arrangement. It deals with the application of former sections 46 and 46D of the *Income Tax Assessment 1936* on 'margin lending' arrangements.
2. Both sections have been repealed as of 14 September 2006 and 2001 respectively.
3. IT 2513 is therefore no longer relevant, and is withdrawn without replacement.

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**Commissioner of Taxation**

5 April 2017

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ATO references

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