TD 2001/19ER - Erratum - Income tax: Interest paid by a company on bearer debentures: for the purposes of paragraph 126(1)(e) of the Income Tax Assessment Act 1936 does the term 'holder of the debenture' mean the person in possession of the debenture?

This cover sheet is provided for information only. It does not form part of *TD 2001/19ER* - Erratum - Income tax: Interest paid by a company on bearer debentures: for the purposes of paragraph 126(1)(e) of the Income Tax Assessment Act 1936 does the term 'holder of the debenture' mean the person in possession of the debenture?

Uiew the consolidated version for this notice.



Taxation Determination TD 2001/19

FOI status: may be released Page 1 of 1

Erratum

Income tax: Interest paid by a company on bearer debentures: for the purposes of paragraph 126(1)(e) of the *Income Tax*Assessment Act 1936 does the term 'holder of the debenture' mean the person in possession of the debenture?

At Previous draft, insert:

Previously released in draft form as TD 2001/D5.

Commissioner of Taxation

15 August 2001

ATO references: NO T2001/11348 ISSN: 1038 - 8982