TD 2005/31W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2005 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 and how is it used?

This cover sheet is provided for information only. It does not form part of *TD 2005/31W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2005 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 and how is it used?*

This document has changed over time. This is a consolidated version of the ruling which was published on *18 May 2016*

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Notice of Withdrawal

Taxation Determination

Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2005 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?

Taxation Determination TD 2005/31 is withdrawn with effect from today.

1. TD 2005/31 is being withdrawn as its date of effect has ceased.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
18 May 2016

ATO references
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