



# ***TD 2005/4W - Income tax: section 8-1 of the Income Tax Assessment Act 1997: refinancing a capital protected loan facility: interest deductibility***

 This cover sheet is provided for information only. It does not form part of *TD 2005/4W - Income tax: section 8-1 of the Income Tax Assessment Act 1997: refinancing a capital protected loan facility: interest deductibility*

 This document has changed over time. This is a consolidated version of the ruling which was published on *7 December 2016*



# Notice of Withdrawal

## Taxation Determination

Income tax: section 8-1 of the *Income Tax Assessment Act 1997*: refinancing a capital protected loan facility: interest deductibility

Taxation Determination TD 2005/4 is withdrawn with effect from today.

1. TD 2005/4 deals with interim measures relating to changes announced in 2003 in respect of the treatment of capital protected borrowings. Specifically it addresses when interest expenses incurred in refinancing a capital protected loan facility are deductible under section 8-1 of the *Income Tax Assessment Act 1997* (ITAA 1997).
2. Capital protected borrowings are now dealt with by Division 247 of the ITAA 1997.
3. TD 2005/4 has no ongoing relevance, and is therefore withdrawn without replacement.

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**Commissioner of Taxation**

7 December 2016

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ATO references

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