


***TD 2011/15A1 - Addendum - Income tax: Division 7A - unpaid present entitlements - factors the Commissioner will take into account in determining the amount of any deemed entitlement arising under section 109XI of the Income Tax Assessment Act 1936***

 This cover sheet is provided for information only. It does not form part of *TD 2011/15A1 - Addendum - Income tax: Division 7A - unpaid present entitlements - factors the Commissioner will take into account in determining the amount of any deemed entitlement arising under section 109XI of the Income Tax Assessment Act 1936*

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# Addendum

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## Taxation Determination

### Income tax: Division 7A – unpaid present entitlements – factors the Commissioner will take into account in determining the amount of any deemed entitlement arising under section 109XI of the *Income Tax Assessment Act 1936*

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It updates Taxation Determination TD 2011/15 to include reference to Taxation Determination TD 2022/11 *Income tax: Division 7A: when will an unpaid present entitlement or amount held on sub-trust become the provision of 'financial accommodation'?* which was published on 13 July 2022.

TD 2011/15 is amended as follows:

#### 1. Preamble

Omit preamble; substitute:

##### **📌 Relying on this Determination**

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Determination applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Determination. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Determination.

#### 2. Table of Contents

Insert Table of Contents:

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Table of Contents	Paragraph
Ruling	1
<a href="#">Example 1</a>	6
<a href="#">Example 2</a>	17
<a href="#">Example 3</a>	22
<a href="#">Example 4</a>	28
<a href="#">Example 5</a>	38
<a href="#">Example 6</a>	43

<u>Example 7</u>	47
Date of effect	56
<b>Appendix – Explanation</b>	57
Background	57
Section 109XI	64
Limit in subsection 109XI(3)	70
Amount determined by the Commissioner	73
(a) <i>limit in subsection 109XI(5)</i>	74
(b) <i>other matters the Commissioner will take account of</i>	75
(c) <i>composite entitlements and other income</i>	84

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**3. Paragraph 56**

After 'TR 2006/10', insert '*Public Rulings*'.

**4. Paragraph 57**

- (a) In the heading 'Appendix 1 – Explanation', omit '1'.
- (b) Omit the heading 'Explanation'.

**5. Paragraph 60**

Omit 'Taxation Ruling TR 2010/3 Income tax: Division 7A loans: trust entitlements'; substitute 'Taxation Determination TD 2022/11 *Income tax: Division 7A: when will an unpaid present entitlement or amount held on sub-trust become the provision of financial accommodation?*'.

**6. Paragraph 73**

Omit 'the following:.'; substitute 'those set out in paragraphs 74 to 87 of this Determination.'

This Addendum applies from 13 July 2022.

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**Commissioner of Taxation**  
10 August 2022

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ATO references

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ATOlaw topic: Tax integrity measures ~~ Division 7A ~~ Unpaid present entitlements -  
Subdivision EA

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