TD 2015/15W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2015 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 2015/15W* - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2015 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 14 July 2021



Taxation Determination

Page 1 of 1

# Notice of Withdrawal

## **Taxation Determination**

Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2015 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?

Taxation Determination TD 2015/15 is withdrawn with effect from 15 July 2021.

1. TD 2015/15 is being withdrawn as the 2015-16 financial year has ended. The Determination will continue to be legally binding on the Commissioner for that financial year.

#### **Commissioner of Taxation** 14 July 2021

#### ATO references

NO:	1-PUOEBA8
ISSN:	2205-6211

### © AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).