



***TD 92/152W - Income tax: is interest withholding tax, or an amount equivalent to interest withholding tax, paid by a borrower on behalf of a foreign lender deductible?***

 This cover sheet is provided for information only. It does not form part of *TD 92/152W - Income tax: is interest withholding tax, or an amount equivalent to interest withholding tax, paid by a borrower on behalf of a foreign lender deductible?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 3 May 2000

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## Notice of Withdrawal

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**Income tax: is interest withholding tax, or an amount equivalent to interest withholding tax, paid by a borrower on behalf of a foreign lender deductible?**

Taxation Determination TD 92/152 is withdrawn with effect from today.

As a result of the Full Federal Court's decision in *FCT v. Century Yuasa Batteries Pty Ltd* (1998) 82 FCR 288, the Taxation Determination is no longer appropriate.

**Commissioner of Taxation**  
3 May 2000

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ATO References:  
NO T2000/4313  
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