



***TD 92/193W - Income tax: is the interest component of Household Support repayments, under the States and Northern Territory Grants (Rural Adjustment) Act 1988 , an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936 (ITAA)?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2017*



# Notice of Withdrawal

## Taxation Determination

Income tax: is the interest component of Household Support repayments, under the *States and Northern Territory Grants (Rural Adjustment) Act 1988*, an allowable deduction under subsection 51(1) of the *Income Tax Assessment Act 1936* (ITAA)?

Taxation Determination TD 92/193 is withdrawn with effect from today.

1. TD 92/193 relates to the interest component of Household Support repayments, under the *States and Northern Territory Grants (Rural Adjustment) Act 1988*. TD 92/193 explains that the interest component of the repayments draws its character from the use of the payment. Interest on payments of a private or domestic nature is not deductible under subsection 51(1) of the ITAA.
2. The *States and Northern Territory Grants (Rural Adjustment) Act 1988* was repealed with effect from 22 March 2011 by the *Statute Law Revision Act 2011*.
3. TD 92/193 has no ongoing relevance and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
12 April 2017

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ATO references

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