


TD 93/93W - Income tax: will a section 160AB rebate continue to apply to interest derived from State Bank Victoria Deposit Stock issued before 1 November 1968 if the interest is paid by the Commonwealth Bank of Australia?

 This cover sheet is provided for information only. It does not form part of *TD 93/93W - Income tax: will a section 160AB rebate continue to apply to interest derived from State Bank Victoria Deposit Stock issued before 1 November 1968 if the interest is paid by the Commonwealth Bank of Australia?*

 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: will a section 160AB rebate continue to apply to interest derived from State Bank Victoria Deposit Stock issued before 1 November 1968 if the interest is paid by the Commonwealth Bank of Australia?

Taxation Determination TD 93/93 is withdrawn with effect from today.

1. TD 93/93 explains that a rebate under section 160AB of the *Income Tax Assessment Act 1936* (ITAA 1936) continues to apply to interest derived from State Bank Victoria Deposit Stock issued before 1 November 1968 if the interest is paid by the Commonwealth Bank of Australia.
2. Section 160AB of the ITAA 1936 was repealed with effect from 14 September 2006 by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.
3. TD 93/93 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

12 April 2017

ATO references

NO: 1-9N72KXS
ISSN: 2205-6211

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