



TD 94/51W - Income tax: when does the exemption period commence in relation to a direct or indirect infrastructure borrowing?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *7 December 2016*



Notice of Withdrawal

Taxation Determination

Income tax: when does the exemption period commence in relation to a direct or indirect infrastructure borrowing?

Taxation Determination TD 94/51 is withdrawn with effect from today.

1. TD 94/51 explains when the exemption period commences in relation to infrastructure borrowings for the purposes of former section 159GZZZU of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. TD 94/51 deals with the former infrastructure borrowing provisions in Division 16L of Part III of the ITAA 1936, which were repealed by the *Taxation Laws Amendment (Infrastructure Borrowings) Act 1997*.
3. TD 94/51 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

7 December 2016

ATO references

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