



***TD 95/31W - Income tax: are interest payments made to non-residents by an Offshore Banking Unit (OBU) on bearer debentures, where the names and addresses of the holders have not been supplied to the Commissioner of Taxation, caught by Division 11 and in particular section 126 of the Income Tax Assessment Act 1936 ?***

 This cover sheet is provided for information only. It does not form part of *TD 95/31W - Income tax: are interest payments made to non-residents by an Offshore Banking Unit (OBU) on bearer debentures, where the names and addresses of the holders have not been supplied to the Commissioner of Taxation, caught by Division 11 and in particular section 126 of the Income Tax Assessment Act 1936 ?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 5 May 1999

## Notice of Withdrawal

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Taxation Determination TD 95/31 has been withdrawn with effect from 30 June 1997.

Subsection 126(1) was substituted by *Taxation Laws Amendment Act (No 2) 1997* (Act No 95 of 1997) with effect from 30 June 1997. Paragraph 126(1)(c) now clearly excludes interest payments falling within section 128GB from Division 11.

**Commissioner of Taxation**

5 May 1999

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