


***TD 95/59W - Income tax: infrastructure borrowings: is a rebate in accordance with section 159GZZZZG available where interest from infrastructure lending is exempt under section 159GZZZZE and is partially exempt under another provision?***

 This cover sheet is provided for information only. It does not form part of *TD 95/59W - Income tax: infrastructure borrowings: is a rebate in accordance with section 159GZZZZG available where interest from infrastructure lending is exempt under section 159GZZZZE and is partially exempt under another provision?*

 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: infrastructure borrowings: is a rebate in accordance with section 159GZZZZG available where interest from infrastructure lending is exempt under section 159GZZZZE and is partially exempt under another provision?

Taxation Determination TD 95/59 is withdrawn with effect from today.

1. TD 95/59 explains that where interest from infrastructure lending is exempt under section 159GZZZZE of the *Income Tax Assessment Act 1936* (ITAA 1936) and is partially exempt under another provision, a rebate in accordance with section 159GZZZZG is available in relation to the interest which is included in assessable income.
2. TD 95/59 deals with the former infrastructure borrowing provisions in Division 16L of Part III of the ITAA1936, which were repealed by the *Taxation Laws Amendment (Infrastructure Borrowings) Act 1997*.
3. TD 95/59 has no ongoing relevance and is therefore withdrawn without replacement.

---

**Commissioner of Taxation**

7 December 2016

---

ATO references

NO: 1-9N72KXS  
ISSN: 2205-6211  
BSL: TCN

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).