IT 2017W - Notice of Withdrawal - Income tax: deduction of accrued interest on debentures

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Notice of Withdrawal

Income tax: deduction of accrued interest on debentures

Taxation Ruling IT 2017 is withdrawn.

Taxation Ruling TR 93/27 deals with the basis of assessment of interest derived and incurred by financial institutions as defined in the Ruling. Taxation Ruling TR 94/26 covers the general treatment of interest incurred in respect of certain financing transactions.

This Ruling is no longer appropriate as it is inconsistent with TR 93/27 and TR9 4/26.

Commissioner of Taxation
17 November 1999

ATO references:
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