

IT 2033A - Addendum - Bearer debentures - application of section 126 of the Income Tax Assessment Act 1936

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ADDENDUM

In paragraph 2, delete the words: "of 55% of the interest paid on bearer securities." and insert the following words:

"at the prescribed rate as set out in section 6 of the Income Tax (Bearer Debentures) Act in respect of the interest paid on bearer securities. The rate of tax for interest paid or credited on or after 1 January 1990 is 47%."

Commissioner of Taxation
9 December 1993