

TD 1999/32W - Income tax: is a cash collateralisation arrangement acceptable for parties entering into a Land Transport Facilities borrowings agreement?



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This document has changed over time. This is a consolidated version of the ruling which was published on *7 August 2013*



Notice of Withdrawal

Taxation Determination

Income tax: is a cash collateralisation arrangement acceptable for parties entering into a Land Transport Facilities borrowings agreement?

Taxation Determination TD 99/32 is withdrawn with effect from today.

1. Taxation Determination TD 99/32 explains whether a cash collateralisation arrangement is acceptable for parties entering into a Land Transport Facility borrowings agreement under Division 396 of the *Income Tax Assessment Act 1997* (ITAA 1997).
2. Division 396 of the ITAA 1997 was repealed through *Tax Laws Amendment (2011 Measures No. 2) Act 2011* (41 of 2011) effective from 27 June 2011.

Commissioner of Taxation

7 August 2013

ATO references

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ATOlaw topic: Income Tax ~~ Tax offsets, credits and benefits ~~ leave payments tax offset
Income Tax ~~ Tax integrity measures ~~ schemes