TD 2018/14W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2018 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 and how is it used?

This cover sheet is provided for information only. It does not form part of TD 2018/14W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2018 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 and how is it used?

This document has changed over time. This is a consolidated version of the ruling which was published on 10 July 2024

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## Notice of Withdrawal

## **Taxation Determination**

Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2018 for the purposes of Division 7A of Part III of the *Income Tax*Assessment Act 1936 and how is it used?

Taxation Determination 2018/14 is withdrawn with effect from 11 July 2024.

1. TD 2018/14 is being withdrawn as its period of effect has passed. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

## **Commissioner of Taxation**

10 July 2024

ATO references

NO: 1-12CP3K4W ISSN: 2205-6211

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