


TD 1999/D18 - Income tax: interest withholding tax exemption under section 128F of the Income Tax Assessment Act 1936 - what conditions need to be satisfied before a resident company can raise finance by the issue of debentures through a 'non-resident borrowing subsidiary' in another country?

 This cover sheet is provided for information only. It does not form part of *TD 1999/D18 - Income tax: interest withholding tax exemption under section 128F of the Income Tax Assessment Act 1936 - what conditions need to be satisfied before a resident company can raise finance by the issue of debentures through a 'non-resident borrowing subsidiary' in another country?*

This document has been finalised by TD 1999/25.

