


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

 This cover sheet is provided for information only. It does not form part of *IT 2017W - Notice of Withdrawal - Income tax: deduction of accrued interest on debentures*



## **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Taxation Ruling IT 2017 is withdrawn.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 TR 94/26.

---

**Commissioner of Taxation**  
17 November 1999

---

ATO references:  
NO 99/10494-5  
BO  
ISSN: 0813 - 3662