



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

 This cover sheet is provided for information only. It does not form part of *TD 1999/32W - Income tax: is a cash collateralisation arrangement acceptable for parties entering into a Land Transport Facilities borrowings agreement?*

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



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# Notice of Withdrawal

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## 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Taxation Determination TD 99/32 is withdrawn with effect from today.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 Division 396 of the ITAA 1997 was repealed through *Tax Laws Amendment (2011 Measures No. 2) Act 2011* (41 of 2011) effective from 27 June 2011.

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**Commissioner of Taxation**

7 August 2013

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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