TD 2001/1W - Income tax: what is the benchmark interest rate applicable for the year of income commencing on 1 July 2000 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 ('the Act') and how is it used?

• This cover sheet is provided for information only. It does not form part of *TD 2001/1W* - Income tax: what is the benchmark interest rate applicable for the year of income commencing on 1 July 2000 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 ('the Act') and how is it used?

U This document has changed over time. This is a consolidated version of the ruling which was published on 11 May 2016



Australian Government

Australian Taxation Office

Taxation Determination

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Notice of Withdrawal

Taxation Determination

Income tax: what is the benchmark interest rate applicable for the year of income commencing on 1 July 2000 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* ('the Act') and how is it used?

Taxation Determination TD 2001/1 is withdrawn with effect from today.

1. TD 2001/1 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation 11 May 2016

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