TD 2004/28W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2004 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 2004/28W* - *Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2004 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 and how is it used?* 

Units document has changed over time. This is a consolidated version of the ruling which was published on 18 May 2016



Australian Government

Australian Taxation Office

Taxation Determination TD 2004/28

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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 2004 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?

Taxation Determination TD 2004/28 is withdrawn with effect from today.

1. TD 2004/28 is being withdrawn as its date of effect has ceased.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** 18 May 2016

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