


***TD 2005/31W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2005 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 2005/31W - Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2005 for the purposes of Division 7A of Part III of the Income Tax Assessment Act 1936 and how is it used?*

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



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# Notice of Withdrawal

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## Taxation Determination

Income tax: what is the benchmark interest rate applicable for the year of income that commenced on 1 July 2005 for the purposes of Division 7A of Part III of the *Income Tax Assessment Act 1936* and how is it used?

Taxation Determination TD 2005/31 is withdrawn with effect from today.

1. TD 2005/31 is being withdrawn as its date of effect has ceased.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.

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**Commissioner of Taxation**

18 May 2016

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ATO references

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