

Interest PAYE Reissued Certificate of Exemption Numbers for the Quarter Ended 30 September 1990:

10-339-855	11-005-977	29-049-475	29-591-755
50-950-689	52-084-130	52-391-583	52-983-444
55-005-583	55-015-023	55-101-590	55-289-301
55-347-646			

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Income Tax Act 1976

Determinations Made by Commissioner of Inland Revenue Under Section 245s (1) of the Income Tax Act 1976

Pursuant to section 245s (8) of the Income Tax Act 1976, the following Schedule is hereby published, comprising Foreign Investment Fund determinations made by the Commissioner of Inland Revenue under section 245s (1) of the Income Tax Act 1976.

Schedule

Foreign Investment Fund Determination—Hill Samuel CSF Fund

DETERMINATION FIF1: This determination may be cited as "Determination FIF1: Hill Samuel CSF Fund".

1. Reference—This determination is made pursuant to section 245s (1) of the Income Tax Act 1976.

2. Foreign Entity Description—Hill Samuel CSF Fund is a foreign unit trust resident in Switzerland.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held by any person in relation to Hill Samuel CSF Fund constitute an interest in a Foreign Investment Fund.

4. Reason—The reason for the decision reached in making this determination is that none of the exceptions contained in section 245R (2) of the Act apply.

5. Applicant's Grounds—The application for this determination was made prior to the promulgation of the Income Tax (Foreign Investment Fund Determinations) Regulations 1989. As a result, the grounds on which the applicant relied in the application were not provided.

6. Application—This determination relates to the accounting period of Hill Samuel CSF Fund ended on 31 December 1988 and the relevant income year of the person within which the end of that accounting period falls.

This determination shall remain in force until it is otherwise replaced by a fresh determination.

This determination is signed on the 16th day of October in the year 1990.

D. HENRY, Commissioner of Inland Revenue.

Foreign Investment Fund Determination—Lloyds International Growth Fund

DETERMINATION FIF2: This determination may be cited as "Determination FIF2: Lloyds International Growth Fund".

1. Reference—This determination is made pursuant to section 245s (1) of the Income Tax Act 1976.

2. Foreign Entity Description—Lloyds International Growth Fund is a foreign unit trust resident in Switzerland.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held by any person in relation to Lloyds International Growth Fund constitute an interest in a Foreign Investment Fund.

4. Reason—The reason for the decision reached in making this determination is that none of the exceptions contained in section 245R (2) of the Act apply.

5. Applicant's Grounds—The application for this determination was made prior to the promulgation of the Income Tax (Foreign Investment Fund Determinations) Regulations 1989. As a result, the grounds on which the applicant relied in the application were not provided.

6. Application—This determination relates to the accounting period of Lloyds International Growth Fund ended on 31 December 1988 and the relevant income year of the person within which the end of that accounting period falls.

This determination shall remain in force until it is otherwise replaced by a fresh determination.

This determination is signed on the 16th day of October in the year 1990.

D. HENRY, Commissioner of Inland Revenue.

Foreign Investment Fund Determination—Lloyds International Pacific Fund

DETERMINATION FIF3: This determination may be cited as "Determination FIF3: Lloyds International Pacific Fund".

1. Reference—This determination is made pursuant to section 245s (1) of the Income Tax Act 1976.

2. Foreign Entity Description—Lloyds International Pacific Fund is a foreign unit trust resident in Switzerland.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held by any person in relation to Lloyds International Pacific Fund constitute an interest in a Foreign Investment Fund.

4. Reason—The reason for the decision reached in making this determination is that none of the exceptions contained in section 245R (2) of the Act apply.

5. Applicant's Grounds—The application for this determination was made prior to the promulgation of the Income Tax (Foreign Investment Fund Determinations) Regulations 1989. As a result, the grounds on which the applicant relied in the application were not provided.

6. Application—This determination relates to the accounting period of Lloyds International Pacific Fund ended on 31 December 1988 and the relevant income year of the person within which the end of that accounting period falls.

This determination shall remain in force until it is otherwise replaced by a fresh determination.

This determination is signed on the 16th day of October in the year 1990.

D. HENRY, Commissioner of Inland Revenue.

Foreign Investment Fund Determination—Tyndall Overseas Fund Limited

DETERMINATION FIF4: This determination may be cited as "Determination FIF4: Tyndall Overseas Fund Limited".

1. Reference—This determination is made pursuant to section 245s (1) of the Income Tax Act 1976.

2. Foreign Entity Description—Tyndall Overseas Fund Limited is a foreign company resident in Bermuda.

3. Determination—The Commissioner of Inland Revenue hereby determines that rights held by any person in relation to Tyndall Overseas Fund Limited constitute an interest in a Foreign Investment Fund.

4. Reason—The reason for the decision reached in making this determination is that none of the exceptions contained in section 245R (2) of the Act apply.

5. Applicant's Grounds—The application for this determination was made prior to the promulgation of the Income Tax (Foreign Investment Fund Determinations) Regulations 1989. As a result, the grounds on which the applicant relied in the application were not provided.