

Self-managed super fund limited recourse borrowing arrangements interest rates

The following interest rates charged under a limited recourse borrowing arrangement (LRBA) would be consistent with the safe harbour terms outlined in *Practical Compliance Guidelines (PCG) 2016/5 – Income tax arm's-length terms for limited recourse borrowing arrangements* established by self-managed superannuation funds.

Table 27: Self-managed super fund LRBA interest rates

Year	Real property	Listed shares or units
2022–23	5.35%	7.35%
2021–22	5.10%	7.10%
2020–21	5.10%	7.10%
2019–20	5.94%	7.94%
2018–19	5.80%	7.80%
2017–18	5.80%	7.80%
2016–17	5.65%	7.65%
2015–16	5.75%	7.75%

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QC 18123

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