



Notice of Withdrawal

Draft Taxation Ruling

Income tax: deductibility under subsection 295-465(1) of the Income Tax Assessment Act 1997 of premiums paid by a complying superannuation fund for an insurance policy providing Total and Permanent Disability cover in respect of its members

Taxation Ruling TR 2010/D9 is withdrawn with effect from today.

1. This draft Ruling is concerned with issues relating to the deductibility under subsection 295-465(1) of the *Income Tax Assessment Act 1997* of premiums paid by a complying superannuation fund for insurance policies which provide total and permanent disability cover in respect of the fund's members.
2. Following the release of this draft Ruling, there has been a significant amendment to the relevant legislation with effect from 2011-2012 income year and later income years.
3. Draft Taxation Ruling TR 2011/D6 is being issued to include the Commissioner's view in relation to these amendments and to allow further community consultation and comment.

Commissioner of Taxation
7 December 2011

ATO references

NO: 1-3F38OOK
ISSN: 1039-0731
ATOlaw topic: Income Tax ~~ Deductions ~~ superannuation entity expenses
Superannuation Entities ~~ Complying superannuation funds