TR 2010/1DCW - Income tax: superannuation contributions

This cover sheet is provided for information only. It does not form part of *TR 2010/1DCW - Income tax: superannuation contributions*

This draft update has been replaced by TR 2010/1DC2

This document has changed over time. This is a consolidated version of the ruling which was published on *27 November 2024*

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Notice of Withdrawal

Draft Taxation Ruling

Income tax: superannuation contributions

Draft Taxation Ruling TR 2010/1DC is withdrawn with effect from today.

1. TR 2010/1DC, which issued on 28 July 2021, outlined:

   - proposed changes to TR 2010/1 to explain the interactions between the non-arm's length income provisions and the rules concerning superannuation contributions
   - a proposed compliance approach in Appendix 2
   - changes to reflect the removal of the maximum earnings test for the purpose of deducting personal contributions that commenced from 1 July 2017.

2. TR 2010/1DC has been replaced by Draft Taxation Ruling TR 2010/1DC2 *Income tax: superannuation contributions* which issued today. TR 2010/1DC2 includes:

   - our preliminary view as to the interaction between the non-arm's length income provisions, as amended by *Treasury Laws Amendment (Support for Small Business and Charities and Other Measures) Act 2024*, and the rules concerning superannuation contributions
   - updates to reflect the removal of the maximum earnings test for the purpose of deducting personal contributions that commenced from 1 July 2017
   - removal of the compliance approach proposed in Appendix 2 of TR 2010/1DC with effect from the date of publication of TR 2010/1DC2.

3. Given the amendments to the non-arm's length income provisions as a result of the *Treasury Laws Amendment (Support for Small Business and Charities and Other Measures) Act 2024*, TR 2010/1DC2 has been issued to allow an opportunity for feedback.

Commissioner of Taxation
27 November 2024

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