


***TR 2010/D9W - Notice of Withdrawal - 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***

 This cover sheet is provided for information only. It does not form part of *TR 2010/D9W - Notice of Withdrawal - 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*



---

## 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Taxation Ruling TR 2010/D9 is withdrawn with effect from today.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: 1-3F3800K  
ISSN: 1039-0731  
ATOlaw topic: Income Tax ~~ Deductions ~~ superannuation entity expenses  
Superannuation Entities ~~ Complying superannuation funds