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

Australian Government



Australian Taxation Office

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Taxation Ruling TR 2010/D9 is withdrawn with effect from today.

This draft Ruling is concerned with issues relating to the 1. 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.

Following the release of this draft Ruling, there has been a 2. significant amendment to the relevant legislation with effect from 2011-2012 income year and later income years.

Draft Taxation Ruling TR 2011/D6 is being issued to include 3. 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: ISSN: ATOlaw topic:	1-3F38OOK 1039-0731 Income Tax ~~ Deductions ~~ superannuation entity expenses Superannuation Entities ~~ Complying superannuation funds