


TD 2002/D13W - Withdrawal - Income tax: what is the method for reducing the capital value of a superannuation pension that has commenced to be paid for reasonable benefit limit purposes under subsection 140ZP(3) of the Income Tax Assessment Act 1936 (ITAA 1936) if the superannuation pension is split pursuant to an agreement or court order on marriage breakdown?

 This cover sheet is provided for information only. It does not form part of *TD 2002/D13W - Withdrawal - Income tax: what is the method for reducing the capital value of a superannuation pension that has commenced to be paid for reasonable benefit limit purposes under subsection 140ZP(3) of the Income Tax Assessment Act 1936 (ITAA 1936) if the superannuation pension is split pursuant to an agreement or court order on marriage breakdown?*

Notice of Withdrawal

Draft Taxation Determination

Income tax: what is the method for reducing the capital value of a superannuation pension that has commenced to be paid for reasonable benefit limit purposes under subsection 140ZP(3) of the *Income Tax Assessment Act 1936* (ITAA 1936) if the superannuation pension is split pursuant to an agreement or court order on marriage breakdown?

Draft Taxation Determination TD 2002/D13 is withdrawn with effect from today.

The Tax Office is currently reviewing a number of issues concerning the recent amendments to the *Income Tax Assessment Act 1936* to give effect to the taxation of superannuation benefits that are split on marriage breakdown. The review has cast sufficient doubt on the matters addressed in TD 2002/D13 and the two related draft Taxation Determinations, TD 2002/D14 and TD 2002/D15 that they should be withdrawn pending the outcome of the review.

Commissioner of Taxation

10 December 2003

ATO references

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