


TD 93/D118 - Income tax: should you apply to the Taxation Office for early release of superannuation benefits?

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Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

Income tax: should you apply to the Taxation Office for early release of superannuation benefits?

1. No, the Taxation Office does not have the authority to deal with this question.
2. Section 9 of the *Occupational Superannuation Standards Act 1987* gives this authority to the Insurance and Superannuation Commission (ISC).
3. Please contact the ISC Hotline on 008 811 117, or you can write to P.O. Box 254 BELCONNEN ACT 2616.

Commissioner of Taxation
13/5/93

FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: early release of superannuation benefits

Legislative Ref: Occupational Superannuation Standards Act 1987

Case Ref:

ATO Ref: BRI 0003

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