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

This cover sheet is provided for information only. It does not form part of TD 93/D118 - Income tax: should you apply to the Taxation Office for early release of superannuation benefits?

This document has been Withdrawn.

There is a Withdrawal notice for this document.

Taxation Determination TD 93/D118

FOI Status: draft only - for comment

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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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