



TD 2006/35W - Income tax: is a non-member spouse who is under 55 years of age entitled to a rebate under section 159SM or section 159SU of the Income Tax Assessment Act 1936 when a superannuation pension or 'eligible annuity' is split pursuant to an agreement or court order on marriage breakdown on a specified percentage basis?

 This cover sheet is provided for information only. It does not form part of *TD 2006/35W - Income tax: is a non-member spouse who is under 55 years of age entitled to a rebate under section 159SM or section 159SU of the Income Tax Assessment Act 1936 when a superannuation pension or 'eligible annuity' is split pursuant to an agreement or court order on marriage breakdown on a specified percentage basis?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2017*



Notice of Withdrawal

Taxation Determination

Income tax: is a non-member spouse who is under 55 years of age entitled to a rebate under section 159SM or section 159SU of the *Income Tax Assessment Act 1936* when a superannuation pension or 'eligible annuity' is split pursuant to an agreement or court order on marriage breakdown on a specified percentage basis?

Taxation Determination TD 2006/35 is withdrawn with effect from today.

1. TD 2006/35 explains that a non-member spouse who is under 55 years of age is not entitled to the rebate under former section 159SM or section 159SU of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. Sections 159SM and 159SU of the ITAA 1936 were repealed on 15 March 2007 when the Simpler Super reforms were introduced by the *Superannuation Legislation Amendment (Simplification) Act 2007*.
3. TD 2006/35 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
5 April 2017

ATO references

NO: 1-9N72KXS
ISSN: 2205-6211

© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).