TD 93/192W - Income tax: does employment, for the purposes of subsection 27A(1), include time spent as a partner for the purpose of calculation of the eligible service period in relation to an eligible termination payment made in consequence of the termination of a person's employment?

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Notice of Withdrawal

Taxation Determination

Income tax: does employment, for the purposes of subsection 27A(1), include time spent as a partner for the purpose of calculation of the eligible service period in relation to an eligible termination payment made in consequence of the termination of a person's employment?

Taxation Determination TD 93/192 is withdrawn with effect from today.

1. Taxation Determination TD 93/192 states that eligible service period in the context of an eligible termination payment under subsection 27A(1) of the *Income Tax Assessment Act 1936* (ITAA 1936) means a period of employment.

2. Subsection 27A(1) of the ITAA 1936 was repealed by the *Superannuation Legislation Amendment (Simplification) Act 2007*. Subsection 27A(1) does not apply to the 2007-2008 income year and later income years.

3. However, the view set out in this taxation determination remains relevant for eligible termination payments paid to taxpayers up to 30 June 2007.

Commissioner of Taxation
16 July 2008

ATO references
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