

***TD 98/1W - Income tax: does 'expenditure on research and development activities'. in subsection 73B(27A) and sections 73C and 73D of the Income Tax Assessment Act 1936 , include 'core technology expenditure'?***

 This cover sheet is provided for information only. It does not form part of *TD 98/1W - Income tax: does 'expenditure on research and development activities'. in subsection 73B(27A) and sections 73C and 73D of the Income Tax Assessment Act 1936 , include 'core technology expenditure'?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *20 December 2016*



## Notice of Withdrawal

### Taxation Determination

Income tax: will the Commissioner exercise his discretion under subsection 27H(3) of the *Income Tax Assessment Act 1936* in determining the deductible amount in relation to a superannuation pension or 'eligible annuity' split pursuant to an agreement or court order on marriage breakdown?

Taxation Determination TD 2006/34 is withdrawn with effect from today.

1. TD 2006/34 explains that the Commissioner will exercise his discretion under subsection 27H(3) of the *Income Tax Assessment Act 1936* (ITAA1936) in determining the deductible amount where a superannuation pension or annuity is split between a member and non-member spouse pursuant to an agreement or court order on marriage breakdown.
2. Subsection 27H of the ITAA 1936 was amended by the *Superannuation Legislation Amendment (Simplification) Act 2007* and no longer applies to superannuation income streams.
3. TD 2006/34 has no ongoing relevance and is therefore withdrawn without replacement.

---

**Commissioner of Taxation**  
20 December 2016

---

ATO references

NO: 1-9N72KXS  
ISSN: 2205-6211  
BSL: TCN

---

© 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).