

# ***TR 96/25W - Income tax: deductibility of personal superannuation contributions***

! This cover sheet is provided for information only. It does not form part of *TR 96/25W - Income tax: deductibility of personal superannuation contributions*

! This Ruling has been replaced by TR 2005/D9

! This document has changed over time. This is a consolidated version of the ruling which was published on *25 May 2005*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: deductibility of personal superannuation contributions

Taxation Ruling TR 96/25 is withdrawn with effect from today.

1. Taxation Ruling TR 96/25 applies to a person who makes personal contributions to a complying superannuation fund. It considers the circumstances in which those personal superannuation contributions qualify for an income tax deduction under Subdivision AB of Division 3 of Part III of the *Income Tax Assessment Act 1936*.
2. Taxation Ruling TR 96/25 is being withdrawn and replaced by Draft Taxation Ruling TR 2005/D9. Draft Taxation Ruling TR 2005/D9 incorporates legislative changes and recent decisions from tribunals and courts related to deductions for personal superannuation contributions.

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**Commissioner of Taxation**  
25 May 2005

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ATO references

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