# CR 2001/47W - Income tax: Q Invest Retirement Fund

Uncome tax: Q Invest Retirement Fund

UThis document has changed over time. This is a consolidated version of the ruling which was published on *1 January 2002* 



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FOI status: may be released

## **Class Ruling** Income tax: Q Invest Retirement Fund

### Preamble

The number, subject heading, and the What this Class Ruling is about (including Tax law(s), Class of persons and Qualifications sections), Date of effect, Withdrawal, Arrangement and Ruling parts of this document are a 'public ruling' in terms of Part IVAAA of the Taxation Administration Act 1953. CR 2001/1 explains Class Rulings and Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.

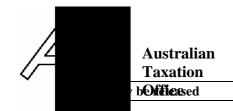
## Withdrawal

1. This Ruling is withdrawn and ceases to have effect after 31 December 2001. The Ruling continues to apply, in respect of the tax law(s) ruled upon, to all persons within the specified class who enter into the specified arrangement during the term of the ruling. Thus, the Ruling continues to apply to those persons, even following its withdrawal, for arrangements entered into prior to withdrawal of the Ruling. This is subject to there being no change in the arrangement or in the persons' involvement in the arrangement.

#### **Commissioner of Taxation** 19 September 2001

Previous draft:	Legislative references:
Not previously issued in draft form	- ITAA 1936 26AF(2)
	- ITAA 1936 26AFA(3)
Related Rulings/Determinations:	- ITAA 1936 26AFB(2)
CR 2001/1; TR 92/1; TR 92/20	- ITAA 1936 26AFB(3)
TR 97/16	- ITAA 1936 27A(1)
	- ITAA 1936 27A(1)(b)
Subject references - ETP roll-over	- ITAA 1936 27A(1)(d)
	- ITAA 1936 27A(1)(e)
	- ITAA 1936 27A(3)
- superannuation pension income	- ITAA 1936 27A(8)
- annuities and superannuation pension	- ITAA 1936 27A(8A)
- undeducted purchase price	- ITAA 1936 27H
- superannuation pensions	- TAA 1953 Part IVAAA
- commutation	

- deductible amount





ATO References NO T2001/015240 BO FOI number: I 1023287 ISSN: 1445 2014