


***TD 2002/D15W - Withdrawal - Income tax: what is the method for calculating the capital value of a superannuation pension for reasonable benefit limit purposes under section 140ZO of the Income Tax Assessment Act 1936 (ITAA 1936) that is taken to have commenced when a superannuation pension is split pursuant to an agreement or court order on marriage breakdown?***

 This cover sheet is provided for information only. It does not form part of *TD 2002/D15W - Withdrawal - Income tax: what is the method for calculating the capital value of a superannuation pension for reasonable benefit limit purposes under section 140ZO of the Income Tax Assessment Act 1936 (ITAA 1936) that is taken to have commenced when a superannuation pension is split pursuant to an agreement or court order on marriage breakdown?*



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## Notice of Withdrawal

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### **Draft Taxation Determination**

**Income tax: what is the method for calculating the capital value of a superannuation pension for reasonable benefit limit purposes under section 140ZO of the *Income Tax Assessment Act 1936* (ITAA 1936) that is taken to have commenced when a superannuation pension is split pursuant to an agreement or court order on marriage breakdown?**

Draft Taxation Determination TD 2002/D15 is withdrawn with effect from today.

The Tax Office is currently reviewing a number of issues concerning the recent amendments to the *Income Tax Assessment Act 1936* to give effect to the taxation of superannuation benefits that are split on marriage breakdown. The review has cast sufficient doubt on the matters addressed in TD 2002/D15 and the two related draft Taxation Determinations, TD 2002/D13 and TD 2002/D14 that they should be withdrawn pending the outcome of the review.

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**Commissioner of Taxation**

10 December 2003

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ATO references

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