


TD 94/D76W - Withdrawal - Will the former definition of the term 'undeducted purchase price' that applies to payments made before 1 July 1994, cover any replacement pension or annuity purchased on or after 1 July 1994 using the rolled over residual capital value of a pension or annuity that commenced prior to that date?

 This cover sheet is provided for information only. It does not form part of *TD 94/D76W - Withdrawal - Will the former definition of the term 'undeducted purchase price' that applies to payments made before 1 July 1994, cover any replacement pension or annuity purchased on or after 1 July 1994 using the rolled over residual capital value of a pension or annuity that commenced prior to that date?*

Notice of Withdrawal

Will the former definition of the term "undeducted purchase price" that applies to payments made before 1 July 1994, cover any replacement pension or annuity purchased on or after 1 July 1994 using the rolled over residual capital value of a pension or annuity that commenced prior to that date?

Draft Taxation Determination TD 94/D76 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

Commissioner of Taxation

30 August 1995

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