MT 2005/1W - What is the tax treatment of an expense incurred by a superannuation fund that is paid by an employer or eligible person on behalf of a superannuation fund?

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This document has changed over time. This is a consolidated version of the ruling which was published on *27 January 2016*

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Notice of Withdrawal

Miscellaneous Taxation Ruling

What is the tax treatment of an expense incurred by a superannuation fund that is paid by an employer or eligible person on behalf of a superannuation fund?

Miscellaneous Taxation Ruling MT 2005/1 is withdrawn with effect from today.

1. Miscellaneous Taxation Ruling MT 2005/1 sets out the Commissioner's view on the tax treatment of expenses incurred by a superannuation fund that are paid by an employer on behalf of the superannuation fund.

2. MT 2005/1 was partially withdrawn by MT 2005/1PW1 on 17 June 2009. This withdrawal removed the income tax issues considered by MT 2005/1. This is because these issues are now included in Taxation Ruling TR 2010/1 *Income tax: superannuation contributions*.

3. The remainder of the ruling is now being withdrawn as the goods and services tax issues remaining in MT 2005/1 are now included in Goods and Services Tax Determination GSTD 2016/1 *Goods and services tax: can an employer claim an input tax credit under Division 11 of the A New Tax System (Goods and Services Tax) Act 1999 for an expense paid on behalf of a superannuation fund that makes an acquisition?*

Commissioner of Taxation
27 January 2016

ATO references
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