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?

This cover sheet is provided for information only. It does not form part of *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?*

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

Generated on: 25 November 2026, 05:56:17 AM

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Miscellaneous Taxation Ruling MT 2005/1 is withdrawn with effect from today.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 MT 2005/1 was partially withdrawn by MT 2005/1PW1 on 17 June 2009.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 The remainder of the ruling is now being withdrawn as the goods and services tax issues remaining in MT 2005/1 are now included in Goods and Services Tax Determination GSTD 2016/1 *Goods and services tax: can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
NO: 1-5ACWD3V
ISSN: 2205-6130
ATOlaw topic: Superannuation ~~ Income tax - funds (superannuation) ~~ Deductions ~~ Management and admin expenses

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).