


# ***TD 1999/27ER - Erratum - Income tax: what are the thresholds and limits for superannuation amounts in 1999-2000?***

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## Erratum

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### Income tax: what are the thresholds and limits for superannuation amounts in 1999-2000?

An error in the calculation of the ETP low rate threshold for the year ended 30 June 1995 has been found.

The threshold was previously reported as: \$96,637

The correct threshold is: \$97,109.

**Delete paragraph 7 of Taxation Determination TD 1999/27 and replace with the below:**

7. For the purposes of section 159SG of the Act, the **upper limit for determining the residual amount**, i.e., the threshold on the post-June 1983 component of an ETP is:

**\$97,109** (formerly \$94,189).

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**Commissioner of Taxation**

20 June 2001

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ATO references:  
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