



***TD 2006/35W - Income tax: is a non-member spouse who is under 55 years of age entitled to a rebate under section 159SM or section 159SU of the Income Tax Assessment Act 1936 when a superannuation pension or 'eligible annuity' is split pursuant to an agreement or court order on marriage breakdown on a specified percentage basis?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on 5 April 2017



## Notice of Withdrawal

### Taxation Determination

Income tax: is a non-member spouse who is under 55 years of age entitled to a rebate under section 159SM or section 159SU of the *Income Tax Assessment Act 1936* when a superannuation pension or 'eligible annuity' is split pursuant to an agreement or court order on marriage breakdown on a specified percentage basis?

Taxation Determination TD 2006/35 is withdrawn with effect from today.

1. TD 2006/35 explains that a non-member spouse who is under 55 years of age is not entitled to the rebate under former section 159SM or section 159SU of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. Sections 159SM and 159SU of the ITAA 1936 were repealed on 15 March 2007 when the Simpler Super reforms were introduced by the *Superannuation Legislation Amendment (Simplification) Act 2007*.
3. TD 2006/35 has no ongoing relevance and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
5 April 2017

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ATO references

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