



TD 2007/3W - Income tax: is a deduction allowable to complying superannuation funds, under section 279 of the Income Tax Assessment Act 1936, for insurance premiums attributable to the provision of benefits for members in the event of temporary disability longer than two years?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *20 December 2016*



Notice of Withdrawal

Taxation Determination

Income tax: is a deduction allowable to complying superannuation funds, under section 279 of the *Income Tax Assessment Act 1936*, for insurance premiums attributable to the provision of benefits for members in the event of temporary disability longer than two years?

Taxation Determination TD 2007/3 is withdrawn with effect from today.

1. TD 2007/3 explains that section 279 of the *Income Tax Assessment Act 1936* (ITAA 1936) permits complying superannuation funds a deduction for insurance premiums where income payments may be made to members of that fund with a temporary disability lasting longer than two years. This provided that the benefits payable under the terms of the insurance policy also comply with the requirements of the *Superannuation Industry (Supervision) Act 1993*.
2. Section 279 of the ITAA 1936 has been repealed with effect from 1 July 2007.
3. TD 2007/3 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

20 December 2016

ATO references

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