



***TD 92/200W - Income tax: for a lump sum or eligible termination payment rebate under section 159SA of the Income Tax Assessment Act 1936 (ITAA), does 'the rate of tax' for a primary producer refer to the notional rate under subsection 12(2) and subsection 12(3) of the Income Tax Rates Act 1986 (ITR)?***

 This cover sheet is provided for information only. It does not form part of *TD 92/200W - Income tax: for a lump sum or eligible termination payment rebate under section 159SA of the Income Tax Assessment Act 1936 (ITAA), does 'the rate of tax' for a primary producer refer to the notional rate under subsection 12(2) and subsection 12(3) of the Income Tax Rates Act 1986 (ITR)?*

 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: for a lump sum or eligible termination payment rebate under section 159SA of the *Income Tax Assessment Act 1936* (ITAA), does ‘the rate of tax’ for a primary producer refer to the notional rate under subsection 12(2) and subsection 12(3) of the *Income Tax Rates Act 1986* (ITRA)?

Taxation Determination TD 92/200 is withdrawn with effect from today.

1. TD 92/200 states that under section 159SA of the ITAA, the applicable rate of tax for a lump sum or eligible termination payment rebate for a primary producer is the notional rate under subsection 12(2) and subsection 12(3) of the ITRA.
2. Section 159SA and other relevant provisions referred to in the Taxation Determination have been repealed. TD 92/200 has no ongoing relevance and is withdrawn without replacement.

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**Commissioner of Taxation**  
20 December 2016

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ATO references

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