

TD 93/224 - Income tax: what is the approved form and manner of notices required by section 82AAT of the Income Tax Assessment Act 1936 (the ITAA) to be given to the trustees of a superannuation fund by taxpayers who wish to claim a deduction for their personal contributions to the fund ?

 This cover sheet is provided for information only. It does not form part of *TD 93/224 - Income tax: what is the approved form and manner of notices required by section 82AAT of the Income Tax Assessment Act 1936 (the ITAA) to be given to the trustees of a superannuation fund by taxpayers who wish to claim a deduction for their personal contributions to the fund ?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 11 November 1993

This Determination, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the *Taxation Administration Act 1953*, is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Determination is a public ruling and how it is binding on the Commissioner. Unless otherwise stated, this Determination applies to years commencing both before and after its date of issue. However, this Determination does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Determination (see paragraphs 21 and 22 of Taxation Ruling TR 92/20).

Taxation Determination

Income tax: what is the approved form and manner of notices required by section 82AAT of the Income Tax Assessment Act 1936 (the ITAA) to be given to the trustees of a superannuation fund by taxpayers who wish to claim a deduction for their personal contributions to the fund ?

1. The Commissioner will not be releasing standard notices to be completed by the appropriate persons. As such it is not necessary to seek approval for the notices from the Commissioner on an individual case by case basis. However, it is proposed that the standard information as specified is acceptable as being in an approved form.
2. A section 82AAT notice will be in the approved form and manner if it includes the following information:
 - the name and residential address of the person giving the notice;
 - the policy number of the relevant fund;
 - the name of the fund to which the contributions are made;
 - the financial year in which the contributions were made;
 - the amount of contributions made so far during the financial year to which the notice relates;
 - the amount of those contributions nominated as income tax deductions in previous notices of that particular financial year;
 - the amount of those contributions nominated as an income tax deduction in this notice;
 - the signature of the person giving the notice; and

- the date on which the notice is given.

Commissioner of Taxation

11/11/93

FOI INDEX DETAIL: Reference No. I 1216610 Previously issued as Draft TD 93/D180

Related Rulings: IT 2573

Subject Ref: notices; superannuation funds; allowable deductions

Legislative Ref: ITAA 82AAT

ATO Ref NAT 92/9477-5

ISSN 1038 - 8982