TD 93/224W - 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 93/224W - 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 *16 January 2008*

Notice of Withdrawal

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?

Taxation Determination TD 93/224 is withdrawn with effect from today.

1. Taxation Determination TD 93/224 specified the information that a person was required to provide to give notice in the form and manner approved by the Commissioner for the purposes of section 82AAT of the *Income Tax Assessment Act 1936* (ITAA 1936).

2. Section 82AAT of the ITAA 1936 was repealed by the *Superannuation Legislation Amendment (Simplification) Act 2007*. Section 82AAT of the ITAA 1936 does not apply to the 2007-08 income year and later income years. However, the requirements set out in this taxation determination remain relevant to notices given by a person for contributions made in the 2006-07 income year and earlier income years.

3. If a person wishes to deduct a personal superannuation contribution a notice is still required by section 290-170 of the *Income Tax Assessment Act 1997* (ITAA 1997). This section applies to the 2007-08 income year and future income years.

4. The information that a person is required to provide to give notice in the approved form to claim a deduction under section 290-170 of the ITAA 1997 is available in *Notice of intent to claim a tax deduction for super contributions or vary a previous notice* (Nat 71121).

Commissioner of Taxation
16 January 2008

ATO references

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