



TD 94/37W - Income tax: how does the receipt of a share of the net income or loss from a partnership affect the calculation of the rebate for personal superannuation contributions under section 159SZ of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 94/37W - Income tax: how does the receipt of a share of the net income or loss from a partnership affect the calculation of the rebate for personal superannuation contributions under section 159SZ of the Income Tax Assessment Act 1936?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 7 May 2008



Notice of Withdrawal

Taxation Determination

Income tax: how does the receipt of a share of the net income or loss from a partnership affect the calculation of the rebate for personal superannuation contributions under section 159SZ of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/37 is withdrawn with effect from today.

1. Taxation Determination TD 94/37 sets out how net income or a net loss from a partnership affects the calculation of the rebate for personal superannuation contributions under section 159SZ of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. Section 159SZ of the ITAA 1936 was repealed by the *Superannuation (Government Co-contribution for Low Income Earners) (Consequential Amendments) Act 2003* (No. 111 of 2003).
3. As TD 94/37 expresses a view in relation to a repealed provision it is no longer current and is withdrawn with effect from today.
4. However, TD 94/37 continues to provide the Australian Taxation Office view on the rebate for personal superannuation contributions under section 159SZ of the ITAA 1936 for contributions made from 1 July 1992 to 30 June 2003.

Commissioner of Taxation

7 May 2008

ATO references

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