



TD 94/69W - Income tax: if a person and his family die at the same time, and an eligible termination payment (ETP) is paid after the death of the person to the trustee of the estate of the person, could the deceased person's family be considered to benefit from the person's estate for the purpose of applying subsection 27A(4) of the Income Tax Assessment Act 1936 ?

 This cover sheet is provided for information only. It does not form part of *TD 94/69W - Income tax: if a person and his family die at the same time, and an eligible termination payment (ETP) is paid after the death of the person to the trustee of the estate of the person, could the deceased person's family be considered to benefit from the person's estate for the purpose of applying subsection 27A(4) 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 28 May 2008



Notice of Withdrawal

Taxation Determination

Income tax: if a person and his family die at the same time, and an eligible termination payment (ETP) is paid after the death of the person to the trustee of the estate of the person, could the deceased person's family be considered to benefit from the person's estate for the purpose of applying subsection 27A(4) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/69 is withdrawn with effect from today.

1. Taxation Determination TD 94/69 sets out concessional tax treatment for ETP death benefits to dependants under subsection 27A(4) of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. Subsection 27A(4) was repealed by the *Taxation Laws Amendment (Superannuation) Act 1993*.
3. However, the determination remained relevant to subsection 27AAA(3) of the ITAA 1936, as that provision replicated the effect of the repealed subsection 27A(4).
4. Section 27AAA of the ITAA 1936 was repealed by *Superannuation Legislation Amendment (Simplification) Act 2007*.
5. TD 94/69 no longer gives the current Tax Office view in relation to death benefit ETP taxation and is withdrawn with effect from today.
6. However, TD 94/69 continues to provide the Tax Office view on death benefit ETP treatment under the repealed subsections 27A(4) and 27AAA(3) of the ITAA 1936 for payments made from 1 July 1983 to 30 June 2007.

ATO references

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