

TD 97/11ER - Erratum - Income tax: what are the thresholds and limits for superannuation amounts in 1997-1998?

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Erratum

Income tax: what are the thresholds and limits for superannuation amounts in 1997-1998?

An error in the calculation of the ETP low rate threshold for the year ended 30 June 1995 has been found.

The threshold was previously reported as: \$90,474

The correct threshold is: \$90,916

Delete paragraph 7 of Taxation Determination TD 97/11 and replace with the below:

7. For the purposes of section 159SG of the Act, the **upper limit for determining the residual amount**, i.e., the threshold on the post-June 1983 component of an ETP is:

\$90,916 (formerly \$86,917).

Commissioner of Taxation

20 June 2001

ATO references:
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