

# ***TD 97/21W - Income tax: what is the method for calculating the capital value of an allocated pension for the purposes of the reasonable benefit limits?***

! This cover sheet is provided for information only. It does not form part of *TD 97/21W - Income tax: what is the method for calculating the capital value of an allocated pension for the purposes of the reasonable benefit limits?*

! This Determination has been replaced by TD 2000/29

! This document has changed over time. This is a consolidated version of the ruling which was published on *28 June 2000*



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## Notice of Withdrawal

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### **Income tax: what is the method for calculating the capital value of an allocated pension for the purposes of the reasonable benefit limits?**

Taxation Determination TD 97/21 is withdrawn with effect 30 June 2000.

It is replaced by Taxation Determination TD 2000/29 which issued today.

**Commissioner of Taxation**  
28 June 2000

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ATO References:  
NO T2000/4313  
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