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?

UThis 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This Determination has been replaced by TD 2000/29

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



FOI status: may be released

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Notice of Withdrawal

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Taxation Determination TD 97/21 is withdrawn with effect 30 June 2000.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

ATO References: NO T2000/4313 BO

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