

TD 98/27W - Income tax: is a deduction allowable to complying superannuation funds under section 279 of the Income Tax Assessment Act 1936, for insurance premiums attributable to the provision of benefits for members in the event of temporary disability longer than two years?

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! This document has changed over time. This is a consolidated version of the ruling which was published on *28 March 2007*



Notice of Withdrawal

Taxation Determination

Income tax: is a deduction allowable to complying superannuation funds under section 279 of the *Income Tax Assessment Act 1936*, for insurance premiums attributable to the provision of benefits for members in the event of temporary disability longer than two years?

Taxation Determination TD 98/27 is withdrawn with effect from today.

1. Taxation Determination TD 98/27 provided the Commissioner's view on whether a deduction is allowable to complying superannuation funds under section 279 of the *Income Tax Assessment Act 1936*, for insurance premiums attributable to the provision of benefits for members in the event of temporary disability longer than two years.
2. Taxation Determination TD 98/27 is withdrawn because the Commissioner considers that the view expressed in that Taxation Determination is not correct. Taxation Determination TD 2007/3 has been issued in its place.

Commissioner of Taxation

28 March 2007

ATO references

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ATOlaw topic: Income Tax ~~ Deductions ~~ superannuation entity expenses