TR 2003/12W - Income tax: application of section 27CAA and the Foreign Investment Fund measures to the transfer of benefits in a non-resident employer sponsored superannuation fund to an individual pension transfer policy maintained overseas by an Australian resident

⚠️ This cover sheet is provided for information only. It does not form part of *TR 2003/12W - Income tax: application of section 27CAA and the Foreign Investment Fund measures to the transfer of benefits in a non-resident employer sponsored superannuation fund to an individual pension transfer policy maintained overseas by an Australian resident*

⚠️ This document has changed over time. This is a consolidated version of the ruling which was published on *22 February 2006*

Notice of Withdrawal

Taxation Ruling

Income tax: application of section 27CAA and the Foreign Investment Fund measures to the transfer of benefits in a non-resident employer sponsored superannuation fund to an individual pension transfer policy maintained overseas by an Australian resident

Taxation Ruling TR 2003/12 is withdrawn with effect from today.

1.   Aspects of the Ruling are no longer accurate due to legislative amendments that apply to payments made on or after 1 July 2004. Now that the legislation has been amended, there are no longer sufficient interpretative issues to warrant a public ruling on this topic. The Tax Office has therefore decided not to replace the Ruling.

2.   The Tax Office covers much of the relevant material in publications such as the *Foreign investment fund guide*. If any further interpretative issues arise, they will be dealt with by way of a Taxation Determination or Ruling.

Commissioner of Taxation
22 February 2006