TR 2005/24W - Income tax: deductibility of personal superannuation contributions

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This document has changed over time. This is a consolidated version of the ruling which was published on *17 June 2009*

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Notice of Withdrawal

Taxation Ruling

Income tax: deductibility of personal superannuation contributions

Taxation Ruling TR 2005/24 is withdrawn with effect from today.

1. Taxation Ruling TR 2005/24 considers the circumstances in which personal contributions to a complying superannuation fund or retirement savings account qualify for an income tax deduction under sections 82AAS and 82AAT (contained in Subdivision AB of Division 3 of Part III of the *Income Tax Assessment Act 1936*) (ITAA 1936) and meet the additional requirements in section 26-80 of the *Income Tax Assessment Act 1997* (ITAA 1997).

2. Sections 82AAS and 82AAT of the ITAA 1936 and section 26-80 of the ITAA 1997 were repealed in relation to the 2007-08 and later income years and were replaced by Division 290 of the ITAA 1997.

3. The issues covered by TR 2005/24 are now covered in Draft Taxation Ruling TR 2009/D3 which deals with the relevant law in Division 290 of the ITAA 1997 that applies from 1 July 2007.

Commissioner of Taxation
17 June 2009

ATO references
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