

TR 93/17A - Addendum - Income tax: income tax deductions available to superannuation funds

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Addendum: Income tax: income tax deductions available to superannuation funds

*This Addendum forms part of the Ruling and, to the extent that it is capable of being a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**, it is a public ruling for the purposes of that Part. Taxation Ruling TR 92/1 explains when a Ruling is a public ruling and how it is binding on the Commissioner.*

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings about old laws are being brought into line with them.

This Addendum amends Taxation Ruling TR 93/17 as follows:

1. **Paragraph 1**

Omit 'subsection 51(1) of the *Income Tax Assessment Act 1936*'; substitute 'section 8-1 of the *Income Tax Assessment Act 1997*'.

2. **Paragraphs 2, 3, 4, 5, 11, 15, 16, 17, 18, 19, 21, 22, 23 and 26**

Omit 'subsection 51(1)' (wherever occurring); substitute 'section 8-1'.

3. **Paragraphs 2, 5 and 23**

Omit 'section 69' (wherever occurring); substitute 'section 25-5'.

4. **Paragraph 5**

Omit 'and section 64A'.

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5. **Paragraph 23**

Omit subparagraph (b).

6. **Paragraph 27**

Omit 'subsection 6(1)'; substitute 'section 6-20'.

7. **After paragraph 28**

Insert:

'NOTE: Sections 6-20, 8-1 and 25-5 of the *Income Tax Assessment Act 1997*, to which this Ruling refers, express the same ideas as subsection 6(1) (in relation to 'exempt income'), subsection 51(1) and section 69, respectively, of the *Income Tax Assessment Act 1936*.'

Commissioner of Taxation

2 July 1997

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