

TR 93/31W - Income tax: transfer of pensioner rebate between partners

⚠ This cover sheet is provided for information only. It does not form part of *TR 93/31W - Income tax: transfer of pensioner rebate between partners*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *3 June 2026*



Notice of Withdrawal

Taxation Ruling

Income tax: transfer of pensioner rebate between partners

Taxation Ruling TR 93/31 is withdrawn with effect from 28 May 2026.

1. TR 93/31 explains how to calculate the unused portion of pensioner rebate to be transferred to the other partner, and the adjusted rebate and adjusted rebate threshold for the partner to whom any unused pensioner rebate has been transferred.
2. To the extent that the views in TR 93/31 continue to apply, the calculations explained in TR 93/31 are no longer relevant due to legislation changes.
3. Guidance on transferring the seniors and pensioners tax offset is available on the ATO website at [Seniors and pensioners tax offset](#) (QC 72197) and, accordingly, TR 93/31 is withdrawn without replacement.

Commissioner of Taxation

27 May 2026

ATO references

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