

# ***TR 93/31WER1 - Income tax: transfer of pensioner rebate between partners***

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# Erratum

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## Taxation Ruling

### Income tax: transfer of pensioner rebate between partners

This Erratum amends the Notice of Withdrawal for Taxation Ruling TR 93/31 to correct typographical errors.

TR 93/31W is amended as follows:

**1. Paragraph 1**

Omit 'unsued'; insert 'unused'.

**2. Paragraph 3**

After '(QC 72197) and', insert a comma.

This Erratum applies from 27 May 2026.

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**Commissioner of Taxation**

3 June 2026

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ATO references

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