


MT 2005/1PW1 - Partial Withdrawal - What is the tax treatment of an expense incurred by a superannuation fund that is paid by an employer or eligible person on behalf of a superannuation fund?

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Notice of Partial Withdrawal

Miscellaneous Taxation Ruling

What is the tax treatment of an expense incurred by a superannuation fund that is paid by an employer or eligible person on behalf of a superannuation fund?

Paragraphs 5 to 12 inclusive, paragraphs 16 to 38 inclusive, and paragraphs 44 to 51 inclusive of Miscellaneous Taxation Ruling MT 2005/1 are withdrawn with effect from today.

1. Miscellaneous Taxation Ruling MT 2005/1 sets out the Commissioner's view on the tax treatment of expenses incurred by a superannuation fund that are paid by an employer or eligible person on behalf of the superannuation fund, where there is no economic benefit given directly to the fund.

2. The income tax issues covered by MT 2005/1 are now covered in Draft Taxation Ruling TR 2009/D3, which issued 3 June 2009. As TR 2009/D3 states that a contribution is made to a superannuation fund by a person who pays money to a third party to extinguish a present liability of the fund, the provisions of the superannuation guarantee, superannuation surcharge and fringe benefits tax law referred to in MT 2005/1 can be simply applied. It is proposed to replace the goods and services tax aspects of MT 2005/1 with a GST determination at a later time.

Commissioner of Taxation

17 June 2009

ATO references

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Income Tax ~~ Deductions ~~ superannuation entity expenses
Fringe Benefits Tax ~~ Miscellaneous exempt fringe benefits