



Notice of Withdrawal

Taxation Determination

Income tax: are Household Support payments made under the *States and Northern Territory Grants (Rural Adjustment) Act 1988*, assessable income under subsection 25(1) or paragraph 26(g) of the *Income Tax Assessment Act 1936 (ITAA)*?

Taxation Determination TD 92/170 is withdrawn with effect from today.

1. The Taxation Determination provided advice on the assessability of household support payments made under the *States and Northern Territory Grants (Rural Adjustment) Act 1988*.
2. The issue covered in this Determination is now dealt with in Taxation Ruling TR 2005/D17, which issued today.
3. Accordingly, this Determination is no longer necessary.

Commissioner of Taxation

7 December 2005

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ government payments