




***TD 95/36W - Income tax: exemption with progression: how are deductions for superannuation contributions and tax agents' fees to be treated when a taxpayer has exempt foreign earnings under section 23AF or section 23AG of the Income Tax Assessment Act 1936 (the Act) and other income?***

 This cover sheet is provided for information only. It does not form part of *TD 95/36W - Income tax: exemption with progression: how are deductions for superannuation contributions and tax agents' fees to be treated when a taxpayer has exempt foreign earnings under section 23AF or section 23AG of the Income Tax Assessment Act 1936 (the Act) and other income?*

 This Determination has been replaced by TD 2000/12

 This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2000*

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## Notice of Withdrawal

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**Income tax: exemption with progression: how are deductions for superannuation contributions and tax agents' fees to be treated when a taxpayer has exempt foreign earnings under section 23AF or section 23AG of the *Income Tax Assessment Act 1936* (the Act) and other income?**

Taxation Determination TD 95/36 is withdrawn with effect from today.

It is replaced by Taxation Determination TD 2000/12 which issued today.

**Commissioner of Taxation**  
12 April 2000

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ATO References:  
NO T2000/4313  
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