


# ***TD 96/24ER - Erratum - Income tax: what are the thresholds and limits for superannuation amounts?***

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## Erratum

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### Income tax: what are the thresholds and limits for superannuation amounts?

An error in the calculation of the ETP low rate threshold for the year ended 30 June 1995 has been found.

The threshold was previously reported as: \$86,495

The correct threshold is: \$86,917

**Delete paragraph 8 of Taxation Determination TD 96/24 and replace with the below:**

8. Section 159SG - the **upper limit for determining the residual amount**, i.e., the threshold on the post-June 1983 component of an ETP:

\$83,574 to **\$86,917**.

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**Commissioner of Taxation**

20 June 2001

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ATO references:

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