TD 98/1W - Income tax: does 'expenditure on research and development activities'. in subsection 73B(27A) and sections 73C and 73D of the Income Tax Assessment Act 1936, include 'core technology expenditure'?

This cover sheet is provided for information only. It does not form part of TD 98/1W - Income tax: does 'expenditure on research and development activities'. in subsection 73B(27A) and sections 73C and 73D of the Income Tax Assessment Act 1936, include 'core technology expenditure'?

This document has changed over time. This is a consolidated version of the ruling which was published on 20 December 2016



TD 2006/34

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Notice of Withdrawal

Taxation Determination

Income tax: will the Commissioner exercise his discretion under subsection 27H(3) of the *Income Tax Assessment Act 1936* in determining the deductible amount in relation to a superannuation pension or 'eligible annuity' split pursuant to an agreement or court order on marriage breakdown?

Taxation Determination TD 2006/34 is withdrawn with effect from today.

- 1. TD 2006/34 explains that the Commissioner will exercise his discretion under subsection 27H(3) of the *Income Tax Assessment Act 1936* (ITAA1936) in determining the deductible amount where a superannuation pension or annuity is split between a member and non-member spouse pursuant to an agreement or court order on marriage breakdown.
- 2. Subsection 27H of the ITAA 1936 was amended by the *Superannuation Legislation Amendment (Simplification) Act 2007* and no longer applies to superannuation income streams.
- 3. TD 2006/34 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

20 December 2016

ATO references

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