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*

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Taxation Determination TD 2006/34 is withdrawn with effect from today.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   TD 2006/34 has no ongoing relevance and is therefore withdrawn without replacement.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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