



TD 98/26W - Income tax: what is the approved form and manner of lodgment for an election to roll-over an eligible termination payment?

 This cover sheet is provided for information only. It does not form part of *TD 98/26W - Income tax: what is the approved form and manner of lodgment for an election to roll-over an eligible termination payment?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *26 April 2017*



Notice of Withdrawal

Taxation Determination

Income tax: what is the approved form and manner of lodgment for an election to roll-over an eligible termination payment?

Taxation Determination TD 98/26 is withdrawn with effect from today.

1. TD 98/26 explains the approved form that a taxpayer may make an election to rollover a qualifying eligible termination payment under section 27D of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. TD 98/26 is being withdrawn as section 27D of the ITAA 1936 has been repealed.
3. TD 98/26 is therefore withdrawn without replacement.

Commissioner of Taxation
26 April 2017

ATO references

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