TR 2000/D11W - Withdrawal - Income tax: special income derived by a complying superannuation fund, a complying ADF or a PST in relation to the year of income

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Notice of Withdrawal

Taxation Ruling

Income tax: special income derived by a complying superannuation fund, a complying ADF or a PST in relation to the year of income

Taxation Ruling TR 2000/D11 is withdrawn with effect from today.

1. This Ruling applies to complying superannuation funds, complying approved deposit funds and pooled superannuation trusts. It considers what is special income for these superannuation entities. The Ruling covers dividends from private companies, income from non-arm's length transactions, income received from trusts in the capacity of beneficiary with no fixed entitlement and income received from trusts in the capacity of beneficiary with a fixed entitlement. The relevant section is section 273 of the *Income Tax Assessment Act 1936*.

2. Draft Taxation Ruling TR 2000/D11 was issued 19 July 2000. In recognition of the delay in finalising the draft ruling, the ruling is being re-issued as Draft Taxation Ruling TR 2006/D1 to allow further community consultation and comment.

Commissioner of Taxation
25 January 2006

ATO references

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