

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

Income tax: what is the approved form and manner of notices required by subsection 82AAT(1D) of the *Income Tax Assessment Act 1936* (the ITAA) to be given to the trustees of a superannuation fund by taxpayers who wish to claim a deduction for their personal contributions to the fund ?

1. The Commissioner will not be releasing standard notices to be completed by the appropriate persons. As such it is not necessary to seek approval for the notices from the Commissioner on an individual case by case basis. However, it is proposed that the standard information as specified is acceptable as being in an approved form.
2. A subsection 82AAT (1D) notice will be in the approved form and manner if it includes the following information:
 - the name and residential address of the person giving the notice;
 - the name of the fund to which the contributions are made;
 - the financial year in which the contributions were made;
 - the amount of contributions made so far during this financial year to this fund;
 - the amount of those contributions nominated as an income tax deduction in previous notices;
 - the amount of those contributions nominated as an income tax deduction in this notice;
 - the signature of the person giving the notice; and
 - the date on which the notice is given.

Commissioner of Taxation

15/7/93

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Subject Ref: notices; superannuation funds; allowable deductions

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