# *IT 243W - Withdrawal - Commutation of pension entitlement to a lump sum*

This cover sheet is provided for information only. It does not form part of *IT 243W - Withdrawal - Commutation of pension entitlement to a lump sum*

Australian Taxation Office

# Notice of Withdrawal

## Taxation Ruling IT 243:
Commutation of Pension Entitlement to a Lump Sum

Taxation Ruling IT 243 is withdrawn with effect from today.

The views in IT 243 conflict with the views set out in the draft ruling TR 2002/D12 that issued today on the meaning of the phrase 'in consequence of' in the context of the expression 'in consequence of the termination of any employment' as used in Subdivisions A and AA of Division 2 of Part III of the *Income Tax Assessment Act 1936*.

**Commissioner of Taxation**
18 December 2002

ATO References
NO: 2002/011971
ISSN: 0813 -3662