


# ***TD 2000/23ER - Erratum - Income tax: what are the thresholds and limits for superannuation amounts in 2000-2001?***

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## Erratum

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### Income tax: what are the thresholds and limits for superannuation amounts in 2000-2001?

An error in the calculation of the ETP low rate threshold for the year ended 30 June 1995 has been found.

The threshold was previously reported as: \$100,696

The correct threshold is: \$101,188.

**Delete paragraph 7 of Taxation Determination TD 2000/23 and replace with the below:**

7. For the purposes of section 159SG of the Act, the **upper limit for determining the residual amount**, i.e., the threshold on the post-June 1983 component of an ETP is:

**\$101,188** (formerly \$97,109).

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**Commissioner of Taxation**  
20 June 2001

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ATO references:  
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