TD 92/170W - Income tax: are Household Support payments made under the States and Northern Territory Grants (Rural Adjustment) Act 1988, assessable income under subsection 25(1) or paragraph 26(g) of the Income Tax Assessment Act 1936 (ITAA)?

This cover sheet is provided for information only. It does not form part of *TD 92/170W - Income tax: are Household Support payments made under the States and Northern Territory Grants (Rural Adjustment) Act 1988, assessable income under subsection 25(1) or paragraph 26(g) of the Income Tax Assessment Act 1936 (ITAA)?*

This document has changed over time. This is a consolidated version of the ruling which was published on *7 December 2005*

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Notice of Withdrawal

Taxation Determination

Income tax: are Household Support payments made under the *States and Northern Territory Grants (Rural Adjustment) Act 1988*, assessable income under subsection 25(1) or paragraph 26(g) of the *Income Tax Assessment Act 1936* (ITAA)?

Taxation Determination TD 92/170 is withdrawn with effect from today.

1. The Taxation Determination provided advice on the assessability of household support payments made under the *States and Northern Territory Grants (Rural Adjustment) Act 1988*.

2. The issue covered in this Determination is now dealt with in Taxation Ruling TR 2005/D17, which issued today.

3. Accordingly, this Determination is no longer necessary.

Commissioner of Taxation
7 December 2005

ATO references
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