

# ***IT 2027W - Withdrawal - Income tax: superannuation: section 23F: payment of benefits in specie***

 This cover sheet is provided for information only. It does not form part of *IT 2027W - Withdrawal - Income tax: superannuation: section 23F: payment of benefits in specie*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: superannuation: section 23F: payment of benefits in specie

Taxation Ruling IT 2027 is withdrawn with effect from today.

1. Taxation Ruling IT 2027 is about former section 23F of the *Income Tax Assessment Act 1936*. That section was repealed in 1987.
2. IT 2027 was the subject of a Notice of Archival on 19 June 1996.
3. IT 2027 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

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**Commissioner of Taxation**

24 May 2006

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#### ATO references

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ATOlaw topic: Superannuation Entities ~~ Complying superannuation funds