

# ***IT 2154W - Withdrawal - Income tax: expenses incurred in implementing affirmative action for women programs***



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: expenses incurred in implementing affirmative action for women programs

Taxation Ruling IT 2154 is withdrawn with effect from today.

1. Taxation Ruling IT 2154, which issued on 19 April 1985, deals with deductions, particularly for life assurance companies, for programs undertaken by employers to achieve equal employment opportunities for women. Taxation Ruling IT 2154 states that it is accepted that the costs of such programs could qualify for deduction under section 8-1 of the *Income Tax Assessment Act 1997* (ITAA 1997) or for a depreciation deduction if expenditure is on plant or articles.

2. If the employer is a life assurance company, Taxation Ruling IT 2154 considers that the costs would be general management expenditure and the deduction would be limited by section 113 in Division 8 of the *Income Tax Assessment Act 1936* (ITAA 1936). Section 113 limits deductions for general management expenditure of a life assurance company to the amount incurred in gaining or producing the assessable income of the life assurance company, provided the expenditure is not of a capital nature.

3. Division 8 of the ITAA 1936 was repealed with effect from 1 July 2000. From that date, Division 320 of the ITAA 1997 provided a new basis for taxing life insurance companies. The former section 113 of the ITAA 1936 was not replicated in Division 320.

4. As section 113 of the ITAA 1936 no longer applies, Taxation Ruling IT 2154 is withdrawn.

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**Commissioner of Taxation**

15 December 2004

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ATO references

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