IT 2346A - Addendum - Income tax : bonuses paid on certain life assurance policies - section 26AH - interpretation and operation

This cover sheet is provided for information only. It does not form part of *IT 2346A - Addendum - Income tax : bonuses paid on certain life assurance policies - section 26AH - interpretation and operation*

Australian Taxation Office

TAXATION RULING IT 2346

ADDENDUM

F.O.I. EMBARGO: may be released

Preamble, lines 11-12; delete the words "at the rate of 30%".

The sentence now reads:

> 'Section 160AAB , inserted in the Assessment Act by the same amending Act, provides a rebate of tax in respect of amounts included as assessable income under section 26AH.'

Commissioner of Taxation

1/9/94

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