

IT 2623W - Withdrawal - Income tax: repayments of sickness benefits



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Notice of Withdrawal

Taxation Ruling

Income tax: repayments of sickness benefits

Taxation Ruling IT 2623 is withdrawn with effect from today.

1. Income Tax Ruling IT 2623, as amended on 6 August 1997, sets out an administrative approach which the Commissioner adopted to allow an amended assessment where a taxpayer was required to repay an amount included as assessable income.

2. As repayments are now dealt with under the specific legislative provisions of Division 59 of the *Income Tax Assessment Act 1997*, Income Tax Ruling IT 2623 is no longer necessary and is withdrawn.

Commissioner of Taxation

26 October 2005

ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ allowances and benefits

Income Tax ~~ Deductions ~~ repayments of income