IT 208W - Notice of Withdrawal - Disability insurance - deductibility of premiums and assessability of benefits

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Australian Taxation Office

TAXATION RULING IT 208

Disability insurance - deductibility of premiums and assessability of benefits

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 208 was issued to confirm that the Commissioner had changed his policy in light of the decision of the High Court in FC of Tv. Smith 81 ATC 4114; 11 ATR 538. The law in relation to this matter is now well settled.

The Ruling is no longer necessary and is therefore withdrawn

Commissioner of Taxation

8 October 1997

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