


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 T v. 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The Ruling is no longer necessary and is therefore withdrawn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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