


IT 2164 - Income tax: medical expenses: teletypewriter units

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TAXATION RULING NO. IT 2164

INCOME TAX: MEDICAL EXPENSES: TELETYPEWRITER UNITS

F.O.I. EMBARGO: May be released

REF

H.O. REF: 84/720-8

DATE OF EFFECT:

B.O. REF: ADELAIDE C159P/1/1

DATE ORIG. MEMO ISSUED:

F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1187076

CONCESSIONAL EXPENDITURE 159P
MEDICAL APPLIANCE
MEDICAL EXPENSES
TELETYPEWRITER UNITS

PREAMBLE

Teletypewriter units enable persons with severe speech or hearing disabilities to communicate via a telephone with other persons who possess similar units. Each unit contains a keyboard which is used to type messages to be sent via the telephone to which it is easily attached. Messages received over the telephone from the operator of a similar unit are printed by the receiving unit.

RULING

2. A teletypewriter unit is not accepted as a medical or surgical appliance within the meaning of sub-paragraph 159P(4)(f). It does not cure or alleviate a disability in a medical sense. Its function, as has been stated, is to enable persons with speech or hearing disabilities to communicate with other persons who possess similar units.

COMMISSIONER OF TAXATION

31 May 1985

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