IT 2267W - Withdrawal - Income tax: payments to superannuation funds and insurance policies from unappropriated profits of companies



FOI status: may be released Page 1 of 1

Notice of Withdrawal

Taxation Ruling

Income tax: payments to superannuation funds and insurance policies from unappropriated profits of companies

Taxation Ruling IT 2267 is withdrawn with effect from today.

- 1. Taxation Ruling IT 2267 is about former section 23F of the *Income Tax Assessment Act 1936*. That section was repealed in 1987.
- 2. IT 2267 was the subject of a Notice of Archival on 19 June 1996.
- 3. IT 2267 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Commissioner of Taxation

24 May 2006

ATO references

NO: 2005/18404 ISSN: 0813-3662

ATOlaw topic: Income Tax ~~ Assessable income ~~ life insurance

bonuses and policies

Income Tax ~~ Tax integrity measures ~~ schemes