


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

 This cover sheet is provided for information only. It does not form part of *IT 2267W - Withdrawal - Income tax: payments to superannuation funds and insurance policies from unappropriated profits of companies*



# 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Taxation Ruling IT 2267 is withdrawn with effect from today.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 That section was repealed in 1987.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 IT 2267 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states: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