IT 2370W - Notice of Withdrawal - Disability insurance - deductibility of premiums

This cover sheet is provided for information only. It does not form part of *IT 2370W - Notice of Withdrawal - Disability insurance - deductibility of premiums*

Australian
Taxation
Office

TAXATION RULING IT 2370

Disability insurance - deductibility of premiums

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Ruling IT 2370 is withdrawn with effect from today.

The Ruling is no longer necessary. It was issued to confirm that the Commissioner accepts the decision of the Board of Review in *Case T8* 86 ATC 159; (1986) 29 CTBR (NS) *Case 11*. The Ruling does not provide any additional interpretation of the law to that provided by the case.

Commissioner of Taxation

5 August 1998

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