# *IT 208W - Notice of Withdrawal - Disability insurance - deductibility of premiums and assessability of benefits*

This cover sheet is provided for information only. It does not form part of *IT 208W - Notice of Withdrawal - Disability insurance - deductibility of premiums and assessability of benefits*

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The Ruling is no longer necessary and is therefore withdrawn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

ATO Ref: NAT 97/7725-3

ISSN 0813 - 3662