


IT 2146W - Notice of Withdrawal - Income tax : medical expenses - dietary foods and normal food substitutes for allergy sufferers

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Notice of Withdrawal

Taxation Ruling

Income tax: medical expenses – dietary foods and normal food substitutes for allergy sufferers

Taxation Ruling IT 2146 is withdrawn with effect from today.

1. IT 2146 considers whether the costs of normal food substitutes which are purchased because a person has an allergic condition qualify as 'medical expenses' as defined in subsection 159P(4) of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. IT 2146 is concerned with the medical expenses rebate in section 159P of the ITAA 1936, which is being phased out. For the 2013-14 to 2018-19 income years claims for this offset are restricted to net eligible expenses for disability aids, attendant care or aged care. The medical expenses rebate is now more limited than when IT 2146 was issued.
3. IT 2146 is withdrawn without replacement.

Commissioner of Taxation
19 April 2017

ATO references

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