

# ***IT 2346A - Addendum - Income tax : bonuses paid on certain life assurance policies - section 26AH - interpretation and operation***

 This cover sheet is provided for information only. It does not form part of *IT 2346A - Addendum - Income tax : bonuses paid on certain life assurance policies - section 26AH - interpretation and operation*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2346**

### **ADDENDUM**

F.O.I. EMBARGO: may be released

Preamble, lines 11-12; delete the words "at the rate of 30%".

The sentence now reads:

'Section 160AAB , inserted in the Assessment Act by the same amending Act, provides a rebate of tax in respect of amounts included as assessable income under section 26AH.'

**Commissioner of Taxation**

1/9/94

ATO Ref: BRI 10/NR/B1149

ISSN 0813 - 3662