

# ***IT 2359A - Addendum - Income tax : medical expenses - in vitro fertilization***

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**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2359**

### **Medical expenses - in vitro fertilization**

#### **ADDENDUM**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2359 is amended by the following:

1. The rebate of tax of 30 per cent referred to in paragraph 1 has been changed by amendment to the legislation a number of times. The details of these changes are:
  - i) The rate of 30% was changed to 29% by Act No. 109 of 1986 with effect from 1 July 1986;
  - ii) The rate of 29% was changed to 25% with effect from 1 July 1990 by Act No. 87 of 1990.
  - iii) The rate of 25% was changed to 20% with effect from 1 July 1991 by Act No. 48 of 1991.
2. Paragraph 5, line 8; delete the comma after the word 'body'.

**Commissioner of Taxation**

19 July 1995

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