


IT 2359W - Notice of Withdrawal - Income tax : medical expenses - in vitro fertilization

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Notice of Withdrawal

Taxation Ruling

Income tax: medical expenses – in vitro fertilization

Taxation Ruling IT 2359 is withdrawn with effect from today.

1. IT 2359 concerns the medical expenses rebate and states that payments made to a legally qualified medical practitioner or a public or private hospital for treatment under an In Vitro Fertilization program fall within the definition of medical expenses in subsection 159P(4) of the *Income Tax Assessment Act 1936*.
2. The medical expenses rebate is being phased out. For the 2013-2014 to 2018-2019 income years (inclusive), claims for this rebate are restricted to net eligible expenses for disability aids, attendant care or aged care. Consequently, the medical expenses rebate is more limited than when IT 2359 was issued.
3. IT 2359 has no ongoing relevance, and is therefore withdrawn without replacement.

Commissioner of Taxation

19 April 2017

ATO references

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