


IT 2380W - Notice of Withdrawal - Income tax: civilian not entitled to overseas Defence Force rebate

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**Australian
Taxation
Office**

TAXATION RULING IT 2380

Income tax: civilian not entitled to overseas Defence Force rebate

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Ruling IT 2380 is withdrawn with effect from today.

The Ruling is no longer necessary. It restates the decision of the Taxation Board of Review No.1 in *Case T39 86 ATC 330*; (1986) 29 CTBR (NS) *Case 51*. The Ruling does not provide any additional interpretation of the law to that provided by the case.

Commissioner of Taxation

5 August 1998

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