IT 245W - Notice of Withdrawal - Defence Force Retirement and Death Benefits Act: bounties and gratuities

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TAXATION RULING IT 245

Defence Force Retirement and Death Benefits Act: bounties and gratuities

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 245 is no longer current and is therefore withdrawn.

The Ruling dealt with the assessability of bounties and gratuities paid to members of the Defence Force under the *Defence Force (Bounties and Gratuities) Regulations*. It also considered the issue of repayment of amounts previously assessed as income. These Regulations were repealed by the Government Gazette of 31 January 1990.

Commissioner of Taxation

15 October 1997

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