

IT 336H - Notice of Archival - Income tax: medical and hospital insurance



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**Australian
Taxation
Office**

TAXATION RULING IT 336

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 336 is no longer current and has been archived.

The Ruling deals with the taxation implications under the *Income Tax Assessment Act 1936* arising from the payment of medical and hospital insurance contributions by an employer on behalf of, or as reimbursement to an employee.

Such payments are now covered by section 20 of the *Fringe Benefits Tax Assessment Act 1986*.

Commissioner of Taxation

8/12/94

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