


# ***IT 336W - Withdrawal - Income tax: medical and hospital insurance***

 This cover sheet is provided for information only. It does not form part of *IT 336W - Withdrawal - Income tax: medical and hospital insurance*



# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: medical and hospital insurance

Taxation Ruling IT 336 is withdrawn with effect from today.

1. Taxation Ruling IT 336 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*.

2. IT 336 was the subject of a Notice of Archival on 8 December 1994.

3. IT 336 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

---

**Commissioner of Taxation**

7 June 2006

---

ATO references

NO: 2005/18404

ISSN: 0813-3662

ATOLaw topic: Income Tax -- Tax offsets, credits and benefits -- private health insurance tax offset