

IT 60H - Notice of Archival - Assessable income - employees award scheme

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TAXATION RULING IT 60

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 60 is no longer current and has been archived.

The Ruling applied only for the purpose of applying paragraph 26(e) of the *Income Tax Assessment Act 1936* to include in assessable income a non-cash benefit provided to an employee.

The Ruling does not apply to benefits of this kind provided to an employee on or after 1 July 1986. Subparagraph 26(e)(iv) now excludes fringe benefits from the assessable income of a taxpayer.

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TAXATION RULING IT 198

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 198 is no longer current and has been archived.

The Ruling applied for the purposes of applying paragraph 26(e), paragraph 26(ea), section 26AAAA and subparagraphs 221C(4) and (5) of the *Income Tax Assessment Act 1936* to include in assessable income certain kinds of non-cash benefit provided to an employee.

The Ruling does not apply to benefits of this kind provided to an employee on or after 1 July 1986.

The Ruling also applied for the purpose of applying subsection 25(1) of the *Income Tax Assessment Act 1936* to include the value of non-cash benefits in assessable income even if the provisions referred to in paragraph 2 above did not apply.

The Ruling does not apply to such benefits provided on or after 5 February 1985, the date on which section 21A of the *Income Tax Assessment Act 1936* came into effect.

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TAXATION RULING IT 339

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 339 is no longer current and has been archived.

The Ruling applied only for the purposes of applying subparagraph 23(t)(iii) of the *Income Tax Assessment Act 1936* and regulation 5 (formerly regulation 4AAA) of the Income Tax Regulations.

Paragraph 5(h) of the Regulations is no longer operative. It was made inoperative by the redundancy of Determination 0701, Re-engagement Bounty, made under the *Defence Act 1903*.

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TAXATION RULING IT 2176

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2176 is no longer current and has been archived.

The Ruling applied only for the purposes of applying section 51A and subsection 221C(6) of the *Income Tax Assessment Act 1936*.

These provisions ceased to have effect from the 1986/87 income year.

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TAXATION RULING IT 2179

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2179 is no longer current and has been archived.

The Ruling applied only for the purpose of applying paragraph 26(e) of the *Income Tax Assessment Act 1936* to include in assessable income a non-cash benefit provided to an employee.

The Ruling does not apply to benefits of this kind provided to an employee on or after 1 July 1986. Subparagraph 26(e)(iv) now excludes fringe benefits from the assessable income of a taxpayer.

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