


# ***IT 86W - Notice of Withdrawal - Taxation of lump sum leave payments***

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# Notice of Withdrawal

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## Taxation Ruling

### Taxation of lump sum leave payments

Taxation Ruling IT 86 is withdrawn with effect from today.

1. IT 86 addresses the question of whether leave which is granted prior to 15 August 1978 in lieu of public holidays under the terms of an industrial award forms part of long service leave.
2. IT 86 is no longer current and is therefore withdrawn without replacement.

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**Commissioner of Taxation**

25 January 2017

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ATO references

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