



**Australian
Taxation
Office**

TAXATION RULING IT 2027

Income tax: superannuation: section 23F: payment of benefits in specie

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2027 is no longer current and has been archived.

The ruling is about former section 23F of the *Income Tax Assessment Act 1936*. That section was repealed in 1987.

Commissioner of Taxation

19 June 1996

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