

# ***IT 2044W - Withdrawal - Income tax: rebate of tax for basic health insurance premiums - State Government levies***



This cover sheet is provided for information only. It does not form part of *IT 2044W - Withdrawal - Income tax: rebate of tax for basic health insurance premiums - State Government levies*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: rebate of tax for basic health insurance premiums – State Government levies

Taxation Ruling IT 2044 is withdrawn with effect from today.

1. Taxation Ruling IT 2044 deals with rebates under section 159XA of the *Income Tax Assessment Act 1936* for increased basic medical and hospital insurance contributions as a result of State Government levies imposed on health insurance funds. Section 159XA was repealed by Act No. 123 of 1985.
2. IT 2044 was the subject of a Notice of Archival on 8 December 1994.
3. IT 2044 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states: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.

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**Commissioner of Taxation**

7 June 2006

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#### ATO references

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ATOlaw topic: Income Tax ~~ Tax offsets, credits and benefits ~~ private health insurance tax offset