


# ***IT 2626W - Notice of Withdrawal - Income tax : commission income of insurance agents and brokers***

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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: commission income of insurance agents and brokers

Taxation Ruling IT 2626 is withdrawn with effect from today.

1. IT 2626 addresses the question of when commission income is derived by insurance agents and insurance brokers under the *Insurance (Agents and Brokers) Act 1984* (IAB Act).
2. The IAB Act was repealed by the *Financial Services Reform (Consequential Provisions) Act 2001*, with effect from 11 March 2002.
3. Accordingly, IT 2626 is no longer current and is therefore withdrawn.

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**Commissioner of Taxation**  
25 January 2017

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ATO references

NO: 1-9N72KXS  
ISSN: 2205-6122

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