


***TD 94/40A - Addendum - Income tax: life assurance:
are any of the premiums paid by an employer under a
'split purpose' insurance arrangement an allowable
deduction?***

 This cover sheet is provided for information only. It does not form part of *TD 94/40A - Addendum - Income tax: life assurance: are any of the premiums paid by an employer under a 'split purpose' insurance arrangement an allowable deduction?*

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Addendum

Income tax: life assurance: are any of the premiums paid by an employer under a 'split purpose' insurance arrangement an allowable deduction?

The Australian Taxation Office is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Determinations about old laws are being brought into line with them.

This Addendum amends Taxation Determination TD 94/40, in relation to the 1997-98 or a later income year, as follows:

1. **At Paragraph 9**
Include after the words 'section 67AAA' the following words 'of the *Income Tax Assessment Act 1936* ('the 1936 Act')'.
2. **At the Legislative references**
Omit 'ITAA 51(1)'; substitute 'ITAA 1936 51(1)'.
Omit 'ITAA 67AAA'; substitute 'ITAA 1936 67AAA'.

Commissioner of Taxation

18 August 1999

ATO references:

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