

TD 95/40A - Addendum - Income tax: is the premium payable on a trauma insurance policy, sold with a life assurance policy rider, assessable income of a life assurance company?

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Addendum

Income tax: is the premium payable on a trauma insurance policy, sold with a life assurance policy rider, assessable income of a life assurance company?

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 95/40, in relation to the 1997-98 or a later income year, as follows:

1. **At the Legislative references**
Omit 'ITAA 25(1)'; substitute 'ITAA 1997 6-5'.

Commissioner of Taxation

18 August 1999

ATO references:

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BO

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