

# ***TR 93/34W - Income tax: medical expense rebate - meaning of medical or surgical appliance***

! This cover sheet is provided for information only. It does not form part of *TR 93/34W - Income tax: medical expense rebate - meaning of medical or surgical appliance*

! TR 93/34 has been withdrawn as part of a project to review public rulings.

! This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2018*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: medical expense rebate – meaning of medical or surgical appliance

Taxation Ruling TR 93/34 is withdrawn with effect from today.

1. TR 93/34 explains that, for the purposes of section 159P of the *Income Tax Assessment Act 1936*, a 'medical or surgical appliance' is something which is manufactured as, distributed as or generally recognised to be an aid to the function or capacity of somebody with a disability or illness.
2. Section 159P allows an offset for net medical expenses. Since the 2013–14 income year, the scope of this offset has been reduced to include a smaller range of expenses, such that not all payments for medical or surgical appliances remain eligible.
3. TR 93/34 has limited ongoing relevance and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
27 June 2018

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ATO references

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