



Cover sheet for: TR 93/34W

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 TR 93/34 has been withdrawn as part of a project to review public rulings.

 This document has changed over time.

TR 93/34W history

21 October 1993 **Original ruling**

You are here → 27 June 2018 **Withdrawn**



Notice of Withdrawal

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Taxation Ruling TR 93/34 is withdrawn with effect from today.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 TR 93/34 has limited ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation
27 June 2018

ATO references

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