



# ***TR 95/28W - Income tax: life insurers and friendly societies - effect of 1994 amendments to Division 8 and Division 8A of the Income Tax Assessment Act 1936***

 This cover sheet is provided for information only. It does not form part of *TR 95/28W - Income tax: life insurers and friendly societies - effect of 1994 amendments to Division 8 and Division 8A of the Income Tax Assessment Act 1936*

 This document has changed over time. This is a consolidated version of the ruling which was published on 7 August 2013



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: life insurers and friendly societies - effect of 1994 amendments to Division 8 and Division 8A of the *Income Tax Assessment Act 1936*

Taxation Ruling TR 95/28 is withdrawn with effect from today.

1. Taxation Ruling TR 95/28 answers questions which have been raised concerning the amendments to Division 8 and Division 8A of Part III of the *Income Tax Assessment Act 1936* (ITAA 1936 ) contained in *Taxation Laws Amendment Act 1994*, dealing with the taxation treatment of life insurers and registered organisations (such as friendly societies). In particular, it deals with the taxation treatment of expenses incurred by life insurance companies in obtaining superannuation premiums and the investment component of life premiums before and from 1 January 1994.
2. Division 8 and Division 8A of Part III of the ITAA 1936 were repealed by the *New Business Tax System (Miscellaneous) Act (No. 2) 2000*, with effect from 30 June 2000.
3. Accordingly, Taxation Ruling TR 95/28 is no longer current and is therefore withdrawn.

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**Commissioner of Taxation**

7 August 2013

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#### ATO references

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