

IT 2048H - Notice of Archival - Income tax: year ended 30 June 1983 - arbitrary limits section 51 deductions



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**Australian
Taxation
Office**

TAXATION RULING IT 2048

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2048 is no longer current and has been archived.

The Ruling provided arbitrary limits for unvouched expenditure which was being claimed under subsection 51(1) of the *Income Tax Assessment Act 1936* for the year ended 30 June 1983.

Prior to the insertion of the substantiation provisions, there existed the practice of establishing arbitrary limits for certain unvouched employment-related expenditure.

Commissioner of Taxation

8/12/94

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