

IT 2179H - Notice of Archival - Income tax: luncheon vouchers provided to employees



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TAXATION RULING IT 2179

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2179 is no longer current and has been archived.

The Ruling applied only for the purpose of applying paragraph 26(e) of the *Income Tax Assessment Act 1936* to include in assessable income a non-cash benefit provided to an employee.

The Ruling does not apply to benefits of this kind provided to an employee on or after 1 July 1986. Subparagraph 26(e)(iv) now excludes fringe benefits from the assessable income of a taxpayer.

COMMISSIONER OF TAXATION

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