



**Australian
Taxation
Office**

TAXATION RULING IT 2200

Income tax: entertainment allowances: P.A.Y.E. arrangements

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2200 is no longer current and is therefore withdrawn.

The ruling set out the Commissioner's policy on tax instalment deductions for entertainment expenses. Legislation was introduced in 1985. Taxation Ruling IT 2229 which was issued on 16 December 1985 now covers the issue.

Commissioner of Taxation

15 October 1997

[ATO Ref:](#) NAT 97/7725-3

ISSN 0813 - 3662