


# ***IT 2200W - Notice of Withdrawal - Income tax: entertainment allowances: P.A.Y.E. arrangements***

 This cover sheet is provided for information only. It does not form part of *IT 2200W - Notice of Withdrawal - Income tax: entertainment allowances: P.A.Y.E. arrangements*



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Taxation Ruling IT 2200 is no longer current and is therefore withdrawn.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