IT 2229W - Notice of Withdrawal - Entertainment and overtime meal allowances: P.A.Y.E. arrangements

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Australian
Taxation
Office

TAXATION RULING IT 2229

Entertainment and overtime meal allowances: P.A.Y.E. arrangements

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

Taxation Ruling IT 2229 is withdrawn with effect from today.

The Ruling is no longer necessary. The principles governing which allowances require tax instalment deductions to be made and which do not are set out in the annual PAYE Bulletin on 'Taxing Allowances'.

Commissioner of Taxation

5 August 1998

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