

***IT 2273W - Notice of Withdrawal - Income tax:  
allowable deductions: travelling expenses incurred  
by shearers between home and employment***

 This cover sheet is provided for information only. It does not form part of *IT 2273W - Notice of Withdrawal - Income tax: allowable deductions: travelling expenses incurred by shearers between home and employment*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2273**

### **Income tax: allowable deductions: travelling expenses incurred by shearers between home and employment**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

To the extent that Taxation Ruling IT 2273 applies to employee shearers, it is withdrawn and replaced by Taxation Ruling TR 95/34 (Income tax: employees carrying out itinerant work - deductions, allowances and reimbursements for transport expenses) with effect from 8 July 1996.

Taxation Ruling IT 2273 still applies to shearers who are not employee shearers.

**Commissioner of Taxation**

8 July 1996

ATO Ref: NAT 96/1464-8

ISSN 0813 - 3662