## TR 96/9W - Income tax and fringe benefits tax: entertainment by way of food and drink

UThis cover sheet is provided for information only. It does not form part of *TR 96/9W* - *Income* tax and fringe benefits tax: entertainment by way of food and drink

This Ruling has been replaced by TR 97/17

UThis document has changed over time. This is a consolidated version of the ruling which was published on *30 July 1997* 



Australian Taxation Office

Taxation Ruling TR 96/9

FOI status: may be released

page 1 of 1

## Notice of Withdrawal

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 about old laws are being brought into line with them.

Taxation Ruling TR 96/9: Income tax and fringe benefits tax: entertainment by way of food and drink, is withdrawn with effect from the date of this Notice.

It is replaced by Taxation Ruling TR 97/17 which issued today.

## **Commissioner of Taxation** 30 July 1997

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