



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Taxation Ruling TR 96/9: Income tax and fringe benefits tax: entertainment by way of food and drink, is withdrawn with effect from the date of this Notice.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

[ATO Ref:](#) NAT 97/5088-6

ISSN 1039 - 0731