# *IT 2261W - Notice of Withdrawal - Income tax: allowable deductions: expenditure voluntarily incurred by employee taxpayers: carry bags*

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Australian
Taxation
Office

# TAXATION RULING IT 2261

## Income tax: allowable deductions: expenditure voluntarily incurred by employee taxpayers: carry bags

## NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2261 is no longer current and is therefore withdrawn.

The Ruling sets out the Commissioner's policy on voluntary expenditure on carry bags. The policy of simplifying depreciation for low cost items (presently, where the value does not exceed $300) is now reflected in the legislation.

**Commissioner of Taxation**

15 October 1997

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