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

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To the extent that Taxation Ruling IT 2273 applies to employee shearers, it is withdrawn and replaced by Taxation Ruling TR 95/34 (Income tax: employees carrying out itinerant work - deductions, allowances and reimbursements for transport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

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