# *IT 85W - Notice of Withdrawal - Telephone rental - 'on-call' employees*

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Australian
Taxation
Office

# TAXATION RULING IT 85

## Telephone rental - "on-call" employees

## NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 85 is no longer current and is therefore withdrawn.

The Ruling is about arbitrary limits on the deduction for the cost of telephone rental and calls for "on-call" employees. Arbitrary limits ceased to apply on the introduction of the substantiation provisions in 1986.

**Commissioner of Taxation**

8 October 1997

ATO Ref: NAT 97/7725-3

ISSN 0813 - 3662