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

This cover sheet is provided for information only. It does not form part of *IT 85W - Notice of Withdrawal - Telephone rental - 'on-call' employees*

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Taxation Ruling IT 85 is no longer current and is therefore withdrawn.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

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