


***IT 2155W - Notice of Withdrawal - Income tax:  
allowances paid to cinema employees for working  
during meal break***

 This cover sheet is provided for information only. It does not form part of *IT 2155W - Notice of Withdrawal - Income tax: allowances paid to cinema employees for working during meal break*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2155**

### **Income tax: allowances paid to cinema employees for working during meal break**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

*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 (including Taxation Determinations) about old laws are being brought into line with them.*

Taxation Ruling IT 2155 is withdrawn with effect from today.

The underlying principles that allowances paid to compensate for harsh working conditions are assessable and tax instalments are required to be deducted from such allowances appear in many ATO publications, including other rulings. A specific ruling for this particular allowance is no longer required.

**Commissioner of Taxation**

5 August 1998

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