


***IT 2176W - Withdrawal - Income tax: National  
Building Trades Construction Award:  
living-away-from-home: distant work***

 This cover sheet is provided for information only. It does not form part of *IT 2176W - Withdrawal - Income tax: National Building Trades Construction Award: living-away-from-home: distant work*



# Notice of Withdrawal

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## Taxation Ruling

Income tax: National Building Trades  
Construction Award: living-away-from-  
home: distant work

Taxation Ruling IT 2176 is withdrawn with effect from today.

1. Taxation Ruling IT 2176 applied only for the purposes of applying section 51A and subsection 221C(6) of the *Income Tax Assessment Act 1936*. These provisions ceased to have effect from the 1986/87 income year.

2. IT 2176 was the subject of a Notice of Archival on 9 September 1993.

3. IT 2176 is now being withdrawn in accordance with paragraph 5 of Addendum No. 3 to Taxation Ruling IT 1 Taxation Ruling System: explanation and status, which states:

We will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

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**Commissioner of Taxation**

31 May 2006

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### ATO references

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ATOlaw topic: Income Tax ~~ Assessable income ~~ allowances and  
benefits