

IT 192 - Home office expenses - solicitor

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TAXATION RULING NO. IT 192

HOME OFFICE EXPENSES - SOLICITOR

F.O.I. EMBARGO: May be released

REF H.O. REF: 76/6374 F76 DATE OF EFFECT:
B.O. REF: DATE ORIG. MEMO ISSUED: 11.11.77
F.O.I. INDEX DETAIL
REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:
I 1101482 HOME OFFICE EXPENSES 51
SOLICITORS
OTHER RULINGS ON TOPIC IT 140, IT 191, IT 193, IT 194

RULING 2. It has been decided that the decision reached by the Board was open to it on the evidence established and that accordingly no appeal will be lodged. The decision should only be accepted as authority in a similar fact situation. The method of apportioning cleaning expenses on a floor area basis, adopted by Mr Fairleigh Q.C., is considered the most appropriate and should be followed in similar cases.

COMMISSIONER OF TAXATION