IT 198W - Notice of Withdrawal - Gratuitous benefits, value of holidays - assessability

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TAXATION RULING IT 198

Gratuitous benefits, value of holidays - assessability

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Notice of Archival of Taxation Ruling IT 198 was given on 9 September 1993.

In Addendum No.3 to Taxation Ruling IT 1 and Addendum No. 3 to Taxation Ruling IT 2500 we say that:

- we will no longer issue Notices of Archival for Rulings in the IT series; and
- we will withdraw progressively all Rulings in the IT series for which we have issued Notices of Archival.

Accordingly, Taxation Ruling IT 198 is withdrawn, with effect from today.

Commissioner of Taxation

3 September 1997

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