IT 2326H - Notice of Archival - Income tax: reasonable overtime meal allowances

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TAXATION RULING IT 2326

NOTICE OF ARCHIVAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2326 is no longer current and has been archived.

The Ruling established a reasonable overtime meal allowance for unvouched expenditure on food and drink, for which the allowance was payable, for the 1987, 1988 and 1989 years of income .

Corresponding Rulings for later years are as follows:

IT 2595 applies to the 1990 and 1991 years of income,
IT 2644 applies to the 1992 year of income,
IT 2686 applies to the 1993 year of income, and
TR 93/22 applies to the 1994 year of income.

Commissioner of Taxation

1/9/94

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