# *TR 96/9W - Income tax and fringe benefits tax: entertainment by way of food and drink*

This cover sheet is provided for information only. It does not form part of *TR 96/9W - Income tax and fringe benefits tax: entertainment by way of food and drink*

This Ruling has been replaced by TR 97/17

This document has changed over time. This is a consolidated version of the ruling which was published on *30 July 1997*

Generated on: 23 November 2026, 03:29:01 AM

# Notice of Withdrawal

*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 about old laws are being brought into line with them.*

Taxation Ruling TR 96/9: Income tax and fringe benefits tax: entertainment by way of food and drink, is withdrawn with effect from the date of this Notice.

It is replaced by Taxation Ruling TR 97/17 which issued today.

**Commissioner of Taxation**

30 July 1997

ATO Ref: NAT 97/5088-6

ISSN 1039 - 0731