



TAXATION RULING IT 2482

ADDENDUM

F.O.I. EMBARGO: may be released

Income Tax Ruling IT 2482 is amended by the following:

1. Insert new paragraph (into the preamble) after paragraph 4 as follows:

"5. Under section 82KZAA taxpayers may, in special circumstances, obtain relief from the substantiation requirements where the Commissioner on reviewing the claim is satisfied that :

- (a) the expense was incurred by the taxpayer in the year of income, and
- (b) it would be unreasonable for the substantiation provisions to apply."

2. Insert new paragraph at the end of the ruling:

"14. Relief from the above substantiation requirements may be given in special circumstances. This could be where, on review of the claim, the Commissioner is satisfied that the relief available under section 82KZAA should apply. The Commissioner's guidelines on the application of section 82KZAA are contained in Taxation Ruling IT 2645."

Commissioner of Taxation

15 December 1994

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