



Notice of Withdrawal

Income tax: substantiation: are there circumstances in which the Commissioner will accept a copy of the document where the taxpayer needs to retain the original?

Taxation Determination TD 93/D269 is withdrawn with effect from today.

It explains that while an original document should be produced if the document is requested, there will be times when the taxpayer will be justified in being reluctant to part with the original. This is a matter for commonsense and a ruling is not considered necessary.

Commissioner of Taxation

15 August 2001

ATO references:

NO T2001/11348

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