Notice of Withdrawal

Substantiation: Can a taxpayer change the amount of an unsubstantiated claim for a transport expense which is in excess of the award transport allowance back to the award amount during the course of an audit?

Draft Taxation Determination TD 94/D80 is withdrawn with effect from today.

The topic is not considered to be a high priority and does not justify a public ruling.

Commissioner of Taxation

30 August 1995

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