

TD 93/D159W - Withdrawal - Income tax: is an employee who receives an assessable flying allowance in the course of his or her official duties, entitled to any deduction against the allowance?

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Notice of Withdrawal

Income tax: is an employee who receives an assessable flying allowance in the course of his or her official duties, entitled to any deduction against the allowance?

Draft Taxation Determination TD 93/D159 is withdrawn with effect from today.

The relevant principles to be considered in determining if an allowance may give rise to an allowable deduction are clearly set out in a number of rulings. The determination is no longer necessary.

Commissioner of Taxation

8 October 1997

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