


TD 93/D269 - 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?

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Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

Draft Taxation Determination

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?

1. Under subsection 82KZA(2) of the *Income Tax Assessment Act 1936*, the Commissioner has the power to request a taxpayer to produce documents to substantiate expenses incurred.
2. The Act requires the production of the original document unless it has been lost or destroyed in circumstances beyond the taxpayer's control.
3. Where the original document remains in existence it should be produced to the Commissioner unless unusual circumstances require the taxpayer to retain the document. Where a document is of value or its loss would put the taxpayer to considerable inconvenience, the Commissioner may accept a copy of the original document through the mail. However, the original document must be made available to the auditor upon request.

Example:

A taxpayer has a receipt which acts as a warranty for a computer. The taxpayer would be unable to obtain a copy if the receipt is lost and is therefore reluctant to send it through the mail. In this case a copy of the document may be sent in. Should the auditor wish to examine the original document an alternative arrangement will be made between the auditor and the taxpayer.

Commissioner of Taxation

21/10/93

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