


TD 93/D294W - Withdrawal - Can a taxpayer, who has claimed a deduction for car expenses using the log book method, use one of the alternative substantiation methods if, under a review, the Commissioner has:- reduced the business percentage - decided the log book is invalid; or - discovered that no log book has been prepared at all?

 This cover sheet is provided for information only. It does not form part of *TD 93/D294W - Withdrawal - Can a taxpayer, who has claimed a deduction for car expenses using the log book method, use one of the alternative substantiation methods if, under a review, the Commissioner has:- reduced the business percentage - decided the log book is invalid; or - discovered that no log book has been prepared at all?*

Notice of Withdrawal

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- reduced the business percentage**
- decided the log book is invalid; or**
- discovered that no log book has been prepared at all?**

Draft Taxation Determination TD 93/D294 is withdrawn with effect from today.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

ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982