


***TD 94/D73 - Income tax: is the cost of travelling to a recognised professional tax adviser for the preparation of a taxpayer's tax return, an allowable deduction under section 69 of the Income Tax Assessment Act 1936 ?***

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This document has been finalised by TD 94/92.

Draft 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.

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## Draft Taxation Determination

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**Income tax: is the cost of travelling to a recognised professional tax adviser for the preparation of a taxpayer's tax return, an allowable deduction under section 69 of the *Income Tax Assessment Act 1936*?**

1. Yes. The cost of travelling to a recognised professional tax adviser for the preparation of a tax return is expenditure in respect of a tax-related matter for the purpose of subsection 69(1).
2. A reference to a tax-related matter is defined in paragraph 69(2)(a) to be a reference to the management or administration of the income tax affairs of the taxpayer.
3. Clause 8 of the explanatory memorandum relating to the Bill (*Taxation Laws Amendment (No. 5) Bill 1989*) states that allowable expenditure under paragraph 69(2)(a) will include costs associated with the preparation of an income tax return, in disputing an assessment or determination of the Commissioner of Taxation, attending to a Tax Office Audit and with tax planning.
4. The cost of travelling to a professional tax adviser for the preparation of the tax return is expenditure in respect of the management of the taxpayer's income tax affairs. To the extent to which this cost has been incurred in respect of this tax-related matter it will be an allowable deduction under subsection 69(1).

**Commissioner of Taxation**

07/07/94

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Related Determinations: TD 93/63; TD 93/92

Related Rulings:

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