


IT 2549W - Notice of Withdrawal - Income tax: car expenses: taxpayer retention of car records

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**Australian
Taxation
Office**

TAXATION RULING IT 2549

Income tax: car expenses: taxpayer retention of car records

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2549 is no longer current and is therefore withdrawn.

The Ruling sets out the Commissioner's policy in respect of the form in which car records must be kept where the log book method is used to substantiate car expenses claimed. The definition of 'car records' in section 82KT of the *Income Tax Assessment Act 1936* required the details to be maintained in a form approved by the Commissioner. Section 28-125 of the *Income Tax Assessment Act 1997* sets out the information that must be recorded in the log book. There is no longer a requirement that the Commissioner approve the form in which the records are kept.

Commissioner of Taxation

15 October 1997

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