



TD 2004/32W - Income tax: is a deduction available in respect of capital expenditure incurred after 30 June 2001 in obtaining or in seeking to obtain the grant or extension of the term of a patent, the registration or extension of the registration period of a design, or the registration of a copyright under section 68A of the Income Tax Assessment Act 1936 or Division 40 of the Income Tax Assessment Act 1997?

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 This document has changed over time. This is a consolidated version of the ruling which was published on 20 December 2016



Notice of Withdrawal

Taxation Determination

Income tax: is a deduction available in respect of capital expenditure incurred after 30 June 2001 in obtaining or in seeking to obtain the grant or extension of the term of a patent, the registration or extension of the registration period of a design, or the registration of a copyright under section 68A of the *Income Tax Assessment Act 1936* or Division 40 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2004/32 is withdrawn with effect from today.

1. TD 2004/32 explains that a deduction is not available in respect of capital expenditure incurred after 30 June 2001 in obtaining or in seeking to obtain the grant or extension of the term of a patent, the registration or extension of the registration of a design, or the registration of a copyright under section 68A of the *Income Tax Assessment Act 1936* (ITAA 1936). A deduction in respect of such expenditure may be available under Division 40 of the *Income Tax Assessment Act 1997*.
2. TD 2004/32 is now withdrawn as section 68A of the ITAA 1936 was repealed with effect from 14 September 2006.

Commissioner of Taxation
20 December 2016

ATO references

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TD 2004/32

Page 2 of 2

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