


TD 92/143A - Notice of Addendum - Income tax: is establishment expenditure incurred by a company preparatory to listing its shares on an Australian or foreign stock exchange deductible under subsection 51(1) of the Income Tax Assessment Act 1936?

 This cover sheet is provided for information only. It does not form part of *TD 92/143A - Notice of Addendum - Income tax: is establishment expenditure incurred by a company preparatory to listing its shares on an Australian or foreign stock exchange deductible under subsection 51(1) of the Income Tax Assessment Act 1936?*

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Addendum

Income tax: is establishment expenditure incurred by a company preparatory to listing its shares on an Australian or foreign stock exchange deductible under subsection 51(1) of the *Income Tax Assessment Act 1936*?

The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings (including Taxation Determinations) about old laws are being brought into line with them.

This Addendum amends Taxation Determination TD 92/143, in relation to the 1997-98 or a later income year, as follows:

1. Subject heading

Omit ‘subsection 51(1) of the *Income Tax Assessment Act 1936*’; substitute ‘section 8-1 of the *Income Tax Assessment Act 1997*’.

2. Entire document

Omit ‘subsection 51(1)’ (wherever occurring); substitute ‘section 8-1’.

3. After Paragraph 3

Insert: ‘Section 8-1 of the *Income Tax Assessment Act 1997*, to which this Determination refers, expresses the same ideas as subsection 51(1) of the *Income Tax Assessment Act 1936*.’.

Commissioner of Taxation

5 May 1999

[ATO Ref:](#) 99/4295-5