



***TD 93/177W - Income tax: motor vehicle substantiation: does the 5000 kilometre limit in section 82KX of the Income Tax Assessment Act 1936 relate to the distance travelled by the car or by the taxpayer?***

 This cover sheet is provided for information only. It does not form part of *TD 93/177W - Income tax: motor vehicle substantiation: does the 5000 kilometre limit in section 82KX of the Income Tax Assessment Act 1936 relate to the distance travelled by the car or by the taxpayer?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 15 October 1997

## Notice of Withdrawal

**Income tax: motor vehicle substantiation: does the 5000 kilometre limit in section 82KX of the *Income Tax Assessment Act 1936* relate to the distance travelled by the car or by the taxpayer?**

*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 about old laws are being brought into line with them.*

Taxation Determination TD 93/177 is withdrawn with effect from today.

Section 28-25 of the *Income Tax Assessment Act 1997* provides a clear answer to the question being addressed by this Determination. This answer is in accordance with the Commissioner's interpretation as outlined in this Determination which applied to the *Income Tax Assessment Act 1936*.

**Commissioner of Taxation**

15 October 1997

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