



TD 93/4W - Income tax: is a local government councillor who receives an allowance or other remuneration subject to the substantiation requirements of sections 82KZ and sections 82KUA to 82KY in relation to expenses he or she incurs in carrying out council duties?

 This cover sheet is provided for information only. It does not form part of *TD 93/4W - Income tax: is a local government councillor who receives an allowance or other remuneration subject to the substantiation requirements of sections 82KZ and sections 82KUA to 82KY in relation to expenses he or she incurs in carrying out council duties?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *11 July 2012*



Notice of Withdrawal

Taxation Determination

Income tax: is a local government councillor who receives an allowance or other remuneration subject to the substantiation requirements of section 82KZ and sections 82KUA to 82KY in relation to expenses he or she incurs in carrying out council duties?

Taxation Determination TD 93/4 is withdrawn with effect from today.

1. TD 93/4 considers the substantiation requirements of former section 82KZ and sections 82KUA to 82KY for local government councillors who receive an allowance or other remuneration.
2. The Determination is withdrawn because section 82 KZ, and sections 82KUA to 82KY were rewritten into schedule 2A and 2B of the *Income Tax Assessment Act 1936* (ITAA 1936) and then in turn incorporated into Division 900 of the *Income Tax Assessment Act 1997* (ITAA 1997) with effect from 1 July 1997.
3. The issues considered in the Determination are now addressed by Division 446 of the *Taxation Administration Act 1953* and Division 900 of the ITAA 1997.

Commissioner of Taxation

11 July 2012

ATO references

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ATOLaw topic: Income Tax ~~ Deductions ~~ substantiation