TD 93/5W - Income tax: in which circumstances is the construction cost of an access road incurred by a person carrying on timber operations for the purpose of gaining or producing assessable income an allowable deduction?

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This document has changed over time. This is a consolidated version of the ruling which was published on 23 June 2010



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Notice of Withdrawal

Taxation Determination

Income tax: in which circumstances is the construction cost of an access road incurred by a person carrying on timber operations for the purpose of gaining or producing assessable income an allowable deduction?

Taxation Determination TD 93/5 is withdrawn with effect from today.

- 1. Taxation Determination TD 93/5 explains the operation of former subsection 124F(1) of the *Income Tax Assessment Act 1936* (ITAA 1936) which allowed a deduction for the construction cost of an access road incurred by a person in connection with the carrying on of timber operations for the purpose of gaining or producing assessable income.
- 2. Under former section 124EAA of the ITAA 1936, former section 124F of the ITAA 1936 has no application after the 1996-97 income year.
- 3. Accordingly, the Determination is no longer current and is withdrawn.

Commissioner of Taxation

23 June 2010

ATO references

NO: 2006/20258 ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Deductions ~~ primary production expenses