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?

This cover sheet is provided for information only. It does not form part of *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?*

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

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Taxation Determination TD 93/5 is withdrawn with effect from today.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 Accordingly, the Determination is no longer current and is withdrawn.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