



***TD 94/15W - Income tax: if a taxpayer uses a car of the type defined in paragraph 82KV(4)(a) of the Income Tax Assessment Act 1936 in the course of producing assessable income, are related car expenses exempted from the substantiation provisions where the car is used other than in an exempt manner at any time during the year of income?***

 This cover sheet is provided for information only. It does not form part of *TD 94/15W - Income tax: if a taxpayer uses a car of the type defined in paragraph 82KV(4)(a) of the Income Tax Assessment Act 1936 in the course of producing assessable income, are related car expenses exempted from the substantiation provisions where the car is used other than in an exempt manner at any time during the year of income?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *20 August 1997*

## Notice of Withdrawal

**Income tax: if a taxpayer uses a car of the type defined in paragraph 82KV(4)(a) of the *Income Tax Assessment Act 1936* in the course of producing assessable income, are related car expenses exempted from the substantiation provisions where the car is used other than in an exempt manner at any time during the year of income?**

*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Taxation Determination TD 94/15 is withdrawn with effect from today.

Section 28-170 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**

20 August 1997

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