



# ***TD 94/55A1 - Addendum - Income tax: when does providing an item of property constitute the provision of entertainment within the meaning of subsection 32-10(1) of the Income Tax Assessment Act 1997?***

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## Addendum

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### Taxation Determination

Income tax: when does providing an item of property constitute the provision of entertainment within the meaning of subsection 51AE(3) of the *Income Tax Assessment Act 1936*?

This Addendum amends Taxation Determination TD 94/55 to reflect the changes to the law caused by the repeal of inoperative provisions.

**TD 94/55 is amended as follows:**

**1. Title**

Omit 'subsection 51AE(3) of the *Income Tax Assessment Act 1936*?'; substitute 'subsection 32-10(1) of the *Income Tax Assessment Act 1997*'

**2. Paragraph 1**

Omit the paragraph; substitute:

1. Entertainment is defined in subsection 32-10(1) of the *Income Tax Assessment Act 1997* (ITAA 1997) to mean:

- (a) entertainment by way of food, drink or \*recreation; or
- (b) accommodation or travel to do with providing entertainment by way of food or drink or recreation.

(\*recreation is defined in section 995-1 of ITAA 1997 as including amusement, sport or similar leisure-time pursuits.)

**3. Related rulings**

Omit 'MT 2042'; insert 'TR 2007/12'.

#### 4. Legislative references

Omit 'ITAA 51AE(3)'; substitute 'ITAA 1997 32-10(1)'.

This Addendum applies on and from 14 September 2006.

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**Commissioner of Taxation**

31 August 2011

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#### ATO references

NO: 1-1V2SZV4

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Deductions ~~ miscellaneous expenses