



TD 94/92W - Income tax: is the cost of travelling for the purpose of having a tax return prepared by a 'recognised professional tax adviser', an allowable deduction under section 69 of the Income Tax Assessment Act 1936 .

 This cover sheet is provided for information only. It does not form part of *TD 94/92W - Income tax: is the cost of travelling for the purpose of having a tax return prepared by a 'recognised professional tax adviser', an allowable deduction under section 69 of the Income Tax Assessment Act 1936 .*

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 March 2017*



Notice of Withdrawal

Taxation Determination

Income tax: is the cost of travelling for the purpose of having a tax return prepared by a 'recognised professional tax adviser', an allowable deduction under section 69 of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/92 is withdrawn with effect from today.

1. TD 94/92 explains that travelling costs, to the extent that they are incurred in having a tax return prepared by a 'recognised professional tax adviser', are deductible under section 69 of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. TD 94/92 relates to the former section 69 of the ITAA 1936, which was repealed with effect from 14 September 2006 and is covered by section 25-5 of the *Income Tax Assessment Act 1997*.
3. TD 94/92 is replaced by Taxation Determination TD 2017/8 issued on 29 March 2017.

Commissioner of Taxation

29 March 2017

ATO references

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