TD 96/43W - Income tax: where a taxpayer carries on a business of primary production on a property remote from their usual place of residence and employment/business, is a deduction automatically allowable for travel between: (1) the usual place of work and the property; or (2) the usual place of residence and the property?

This cover sheet is provided for information only. It does not form part of *TD 96/43W - Income tax: where a taxpayer carries on a business of primary production on a property remote from their usual place of residence and employment/business, is a deduction automatically allowable for travel between: (1) the usual place of work and the property; or (2) the usual place of residence and the property?*

This document has changed over time. This is a consolidated version of the ruling which was published on *14 March 2012*

Notice of Withdrawal

Taxation Determination TD 96/43

Income tax: where a taxpayer carries on a business of primary production on a property remote from their usual place of residence and employment/business, is a deduction automatically allowable for travel between :

(1) the usual place of work and the property; or

(2) the usual place of residence and the property?

Taxation Determination TD 96/43 is withdrawn with effect from today.

1. Taxation Determination TD 96/43 considers the deductibility of travel expenses under subsection 51(1), or sections 53 or 54 of the *Income Tax Assessment Act 1936*, in circumstances where a taxpayer carries on a business of primary production on a property separate from their residence.

2. Following the court decision in *Federal Commissioner of Taxation v. Payne* (2001) 202 CLR 93; 2001 ATC 4027; (2001) 46 ATR 228 and the subsequent enactment of section 25-100 of the *Income Tax Assessment Act 1997* (ITAA 1997), TD 96/43 no longer reflects the current state of the law.

3. The deductibility of travel expenses is now addressed by section 25-100 and section 8-1 of the ITAA 1997.

Commissioner of Taxation
14 March 2012

ATO references
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