TR 2001/6W - Income tax: deductibility of commercial website expenditure

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Notice of Withdrawal

Taxation Ruling

Income tax: deductibility of commercial website expenditure

Taxation Ruling TR 2001/6 is withdrawn with effect from today.

1. Taxation Ruling TR 2001/6 outlines the expenses incurred in establishing, constructing, acquiring and maintaining commercial websites and considers their deductibility under section 8-1 and the former Divisions 42 and 46 of the *Income Tax Assessment Act 1997* (ITAA 1997). Divisions 42 and 46 of the ITAA 1997 were repealed with effect from 1 July 2001. The rules in former Divisions 42 and 46 of the ITAA 1997 were effectively replaced with the uniform capital allowances system contained in Division 40 of the ITAA 1997.

2. The process and practices involved in the development and maintenance of websites have changed significantly since this Ruling was issued. As such the processes and practices described in this Ruling no longer reflect industry practice.

3. As both the law and industry practice have changed this Ruling is no longer current. Accordingly TR 2001/6 is withdrawn.

Commissioner of Taxation
5 August 2009

ATO references
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