TR 98/13W - Income tax: deductibility of year 2000 (millennium bug) expenses

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Notice of Withdrawal

Taxation Ruling

Income tax: deductibility of year 2000 (millennium bug) expenses

Taxation Ruling TR 98/13 is withdrawn with effect from today.

1. Taxation Ruling TR 98/13, which issued on 5 August 1998, deals with deductions for expenditure incurred in making computer systems and computer operated equipment year 2000 compliant. It also covers insurance premiums, direct legal expenses and expenses associated with using temporary replacement equipment.

2. As such expenditure would need to have been incurred prior to 1 January 2000, Taxation Ruling TR 98/13 is no longer required and is accordingly withdrawn.

Commissioner of Taxation
9 March 2005

ATO references
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