


TD 93/D159W - Withdrawal - Income tax: is an employee who receives an assessable flying allowance in the course of his or her official duties, entitled to any deduction against the allowance?

 This cover sheet is provided for information only. It does not form part of *TD 93/D159W - Withdrawal - Income tax: is an employee who receives an assessable flying allowance in the course of his or her official duties, entitled to any deduction against the allowance?*

Notice of Withdrawal

Income tax: is an employee who receives an assessable flying allowance in the course of his or her official duties, entitled to any deduction against the allowance?

Draft Taxation Determination TD 93/D159 is withdrawn with effect from today.

The relevant principles to be considered in determining if an allowance may give rise to an allowable deduction are clearly set out in a number of rulings. The determination is no longer necessary.

Commissioner of Taxation

8 October 1997

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