

***TD 93/D259W - Withdrawal - Income tax: is the cost of life membership paid to a work-related or business association deductible under subsection 51(1) of the Income Tax Assessment Act 1936 ?***

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## Notice of Withdrawal

**Income tax: is the cost of life membership paid to a work-related or business association deductible under subsection 51(1) of the *Income Tax Assessment Act 1936*?**

Draft Taxation Determination TD 93/D259 is withdrawn with effect from today.

The comments received in respect of this draft Determination demonstrated that a Determination was not necessary because the expense would almost always be capital in nature.

**Commissioner of Taxation**

14 May 1997

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[ATO Ref:](#) NAT 97/1896-6

ISSN 1038 - 8982