TD 93/D294W - Withdrawal - Can a taxpayer, who has claimed a deduction for car expenses using the log book method, use one of the alternative substantiation methods if, under a review, the Commissioner has:- reduced the business percentage - decided the log book is invalid; or discovered that no log book has been prepared at all?

• This cover sheet is provided for information only. It does not form part of *TD* 93/D294W - Withdrawal - Can a taxpayer, who has claimed a deduction for car expenses using the log book method, use one of the alternative substantiation methods if, under a review, the Commissioner has:- reduced the business percentage - decided the log book is invalid; or - discovered that no log book has been prepared at all?



Taxation Determination TD 93/D294

FOI Status: may be released

Page 1 of 1

Notice of Withdrawal

Can a taxpayer, who has claimed a deduction for car expenses using the log book method, use one of the alternative substantiation methods if, under a review, the Commissioner has:

- reduced the business percentage
- decided the log book is invalid; or
- discovered that no log book has been prepared at all?

Draft Taxation Determination TD 93/D294 is withdrawn with effect from today. The topic is not considered to be a high priority and does not justify a public ruling.

Commissioner of Taxation

30 August 1995

ATO Ref: NAT 95/5640-1

ISSN 1038 - 8982