

# ***IT 2016 - Subscriptions to taxpayers' associations by investors and self-employed professional persons without employees***

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as the occasion demands, reports to members in its journal "Taxpayer". Furthermore, as recent editions of the journal illustrate the Association reports to its members on changes in the sales tax law and on a wide variety of State duties and charges, e.g. N.S.W. stamp duty, Victorian land tax, the new financial duties legislation operating in Victoria and New South Wales, etc.

5. Familiarity with all these matters is as much part and parcel of the income producing activities of the self-employed professional person without employees and the investor as it is of any other business activity. For these reasons it has been decided that subscriptions to Taxpayers' Associations by investors and self-employed professional persons without employees are allowable as deductions under section 51(1) or section 73(2). To this extent CITCM 798 is modified.

COMMISSIONER OF TAXATION  
8 February 1983