

***LI 2023/23 -***



## **Income Tax Assessment (Cents per Kilometre Deduction Rate for Car Expenses) Determination 2023**

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I, Ben Kelly, Deputy Commissioner of Taxation, make the following determination.

Dated 30 May 2023

Ben Kelly  
Deputy Commissioner of Taxation

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## 1 Name

This instrument is the *Income Tax Assessment (Cents per Kilometre Deduction Rate for Car Expenses) Determination 2023*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information        |              |              |
|---------------------------------|--------------|--------------|
| Column 1                        | Column 2     | Column 3     |
| Provisions                      | Commencement | Date/Details |
| 1. The whole of this instrument | 1 July 2023. | 1 July 2023. |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under subsection 28-25(4) of the *Income Tax Assessment Act 1997*.

## 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

## 5 Cents per kilometre rate

For the purposes of subsection 28-25(1) of the *Income Tax Assessment Act 1997*, the rate of cents per kilometre for cars for income years commencing on or after 1 July 2023 is 85 cents per kilometre.

Note: This instrument will apply to the income year commencing on 1 July 2023, and to any subsequent income years until such time as it is repealed or varied.

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## **Schedule 1—Repeals**

### ***Income Tax Assessment – Cents per Kilometre Deduction Rate for Car Expenses Determination 2022***

#### **1 The whole of the instrument**

Repeal the instrument