



TD 1999/31W - Income tax: does Taxation Determination TD 94/80 apply to the Land Transport Facilities tax offset?

 This cover sheet is provided for information only. It does not form part of *TD 1999/31W - Income tax: does Taxation Determination TD 94/80 apply to the Land Transport Facilities tax offset?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *7 August 2013*



Notice of Withdrawal

Taxation Determination

Income tax: does Taxation Determination TD 94/80 apply to the Land Transport Facilities tax offset?

Taxation Determination TD 99/31 is withdrawn with effect from today.

1. Taxation Determination TD 99/31 explains whether TD 94/80 will apply to the Land Transport Facilities tax Offset scheme under Division 396 of the *Income Tax Assessment Act 1997* (ITAA 1997). TD 94/80 clarifies the operation of section 159GZZZZF of the *Income Tax Assessment Act 1936*.
2. Division 396 of the ITAA 1997 was repealed through *Tax Laws Amendment (2011 Measures No. 2) Act 2011* (41 of 2011) effective from 27 June 2011.

Commissioner of Taxation

7 August 2013

ATO references

NO: 1-2SLBEAQ

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Project financing ~~ infrastructure borrowings
Income Tax ~~ Tax offsets, credits and benefits ~~ leave payments tax offset