



TD 2000/18W - Income tax: what are the consequences of using a GST Direct Assistance Certificate to pay for plant or deductible expenditure?

 This cover sheet is provided for information only. It does not form part of *TD 2000/18W - Income tax: what are the consequences of using a GST Direct Assistance Certificate to pay for plant or deductible expenditure?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *23 March 2005*



Notice of Withdrawal

Taxation Determination

Income tax: what are the consequences of using a GST Direct Assistance Certificate to pay for plant or deductible expenditure?

Taxation Determination TD 2000/18 is withdrawn with effect from today.

1. Taxation Determination TD 2000/18, which issued on 19 April 2000, deals with deductions for expenditure on GST-related products and services if the expenditure is met, in whole or in part, by using a GST Direct Assistance Certificate. GST Direct Assistance Certificates were redeemable certificates with a face value of \$200 sent to certain businesses and organisations when they registered for the GST. The certificates could be used to purchase GST-related products and services such as computer hardware and software.
2. If the certificate was used to meet expenditure deductible under section 8-1 of the *Income Tax Assessment Act 1997* (ITAA 1997), a deduction was allowed for the whole of the expenditure. Sections 25-80 and 42-168 of the ITAA 1997 allowed an immediate deduction to certain taxpayers for the cost of plant or software acquired or upgraded to meet their GST obligations within the period 1 July 1999 to 30 June 2000. If a taxpayer used the certificate to pay for such plant or software, they were entitled to a deduction for the full cost of the items.
3. GST Direct Assistance Certificates could only be used until 31 October 2000. Therefore, Taxation Determination TD 2000/18 is withdrawn.

Commissioner of Taxation
23 March 2005

ATO references

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