



***TD 2004/32W - Income tax: is a deduction available in respect of capital expenditure incurred after 30 June 2001 in obtaining or in seeking to obtain the grant or extension of the term of a patent, the registration or extension of the registration period of a design, or the registration of a copyright under section 68A of the Income Tax Assessment Act 1936 or Division 40 of the Income Tax Assessment Act 1997?***

 This cover sheet is provided for information only. It does not form part of *TD 2004/32W - Income tax: is a deduction available in respect of capital expenditure incurred after 30 June 2001 in obtaining or in seeking to obtain the grant or extension of the term of a patent, the registration or extension of the registration period of a design, or the registration of a copyright under section 68A of the Income Tax Assessment Act 1936 or Division 40 of the Income Tax Assessment Act 1997?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 20 December 2016



## Notice of Withdrawal

### Taxation Determination

Income tax: is a deduction available in respect of capital expenditure incurred after 30 June 2001 in obtaining or in seeking to obtain the grant or extension of the term of a patent, the registration or extension of the registration period of a design, or the registration of a copyright under section 68A of the *Income Tax Assessment Act 1936* or Division 40 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2004/32 is withdrawn with effect from today.

1. TD 2004/32 explains that a deduction is not available in respect of capital expenditure incurred after 30 June 2001 in obtaining or in seeking to obtain the grant or extension of the term of a patent, the registration or extension of the registration of a design, or the registration of a copyright under section 68A of the *Income Tax Assessment Act 1936* (ITAA 1936). A deduction in respect of such expenditure may be available under Division 40 of the *Income Tax Assessment Act 1997*.
2. TD 2004/32 is now withdrawn as section 68A of the ITAA 1936 was repealed with effect from 14 September 2006.

---

**Commissioner of Taxation**  
20 December 2016

---

ATO references

NO: 1-9N72KXS  
ISSN: 2205-6211  
BSL: TCN

---

# TD 2004/32

---

Page 2 of 2

---

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).