

Cover sheet for: TD 92/151W

Generated on: 17 January 2020, 11:48:54 PM

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TD 92/151W history

27 August 1992 **Original ruling**

You are here → 14 August 1996 **Withdrawn**

Notice of Withdrawal

Income tax: does subsection 51AE(4) operate to deny a deduction for the cost of a taxpayer's own meal if the taxpayer, while travelling away from home, also buys a meal for a client?

Taxation Determination TD 92/151 was withdrawn by the operation of subsection 14ZAAK(2) of the *Taxation Administration Act 1953*.

The Determination was inconsistent with paragraphs 94 to 96 of Taxation Ruling TR 96/9: Income tax and fringe benefits tax: entertainment by way of food and drink, which was made on 17 April 1996.

Commissioner of Taxation

14 August 1996

ATO Ref: FBT239

ISSN 1038 - 8982