


TD 93/126A1 - Addendum - Income tax: once commissioned plant has been handed over to its owner, is the expenditure incurred by a company in bringing the said plant into a fully operational state, deductible under subsection 51(1) of the Income Tax Assessment Act 1936 ?

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Addendum

Taxation Determination

Income tax: once commissioned plant has been handed over to its owner, is the expenditure incurred by a company in bringing the said plant into a fully operational state, deductible under subsection 51(1) of the *Income Tax Assessment Act 1936*?

This Addendum amends Taxation Determination TD 93/126 to reflect the changes to the law caused by the repeal of inoperative provisions.

TD 93/126 is amended as follows:

1. Heading

Omit 'subsection 51(1) of the *Income Tax Assessment Act 1936*'; substitute 'section 8-1 of the *Income Tax Assessment Act 1997*'.

2. Paragraph 1

Omit 'subsection 51(1)'; substitute 'section 8-1 of the *Income Tax Assessment Act 1997* (ITAA 1997)'.

3. Paragraph 4

Omit 'subsection 54(1)'; substitute 'section 40-25 of the ITAA 1997'.

4. Legislative References

Omit the references; insert:

ITAA 1997 8-1; ITAA 1997 40-25

This Addendum applies on and from 14 September 2006.

TD 93/126

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Commissioner of Taxation

10 March 2010

ATO references

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ATOLaw topic: Income Tax ~~ Capital allowances ~~ immediately deductible expenditure
Income Tax ~~ Deductions ~~ capital v revenue expenditure