



TD 93/69W - Income tax: are police officers entitled to claim a deduction for the cost of meals and liquor provided to informants?

 This cover sheet is provided for information only. It does not form part of *TD 93/69W - Income tax: are police officers entitled to claim a deduction for the cost of meals and liquor provided to informants?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *6 April 2011*



Notice of Withdrawal

Taxation Determination

Income tax: are police officers entitled to claim a deduction for the cost of meals and liquor provided to informants?

Taxation Determination TD 93/69 is withdrawn with effect from today.

1. This Determination advises that police officers are entitled to a deduction for the cost of light meals provided to informants but not for the cost of main meals and liquor as the law specifically denies a deduction for these entertainment type expenses.
2. The Determination is being withdrawn as:
 - (a) it refers to legislative provisions which were made inoperative by the *Tax Law Improvement Act 1997* and repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*; and
 - (b) the deductibility of entertainment expenses are more comprehensively addressed in Taxation Ruling TR 97/17.

Commissioner of Taxation

6 April 2011]

ATO references

NO: 1-2G29PUA

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Deductions ~~ substantiation