



# ***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*



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# Notice of Withdrawal

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## 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Taxation Determination TD 93/69 is withdrawn with effect from today.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 The Determination is being withdrawn as:
  - (a) it refers to legislative provisions which were made inoperative by the *Tax Law Improvement Act 1997* and repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*; and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.

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**Commissioner of Taxation**

6 April 2011]

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ATO references

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ATOlaw topic: Income Tax ~~ Deductions ~~ substantiation