

***TD 94/50W - Income tax: are legal fees and other professional fees incurred in relation to the construction of an infrastructure facility able to be financed by infrastructure borrowings under section 159GZZZZA of the Income Tax Assessment Act 1936?***

! This cover sheet is provided for information only. It does not form part of *TD 94/50W - Income tax: are legal fees and other professional fees incurred in relation to the construction of an infrastructure facility able to be financed by infrastructure borrowings under section 159GZZZZA of the Income Tax Assessment Act 1936?*

! TD 94/50 has been withdrawn as part of a project to review public rulings.

! This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2018*



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# Notice of Withdrawal

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## Taxation Determination

Income tax: are legal fees and other professional fees incurred in relation to the construction of an infrastructure facility able to be financed by infrastructure borrowings under section 159GZZZZA of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/50 is withdrawn with effect from today.

1. TD 94/50 explains what types of legal expenses or professional fees could be financed by way of infrastructure borrowings under section 159GZZZZA of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. TD 94/50 deals with the former infrastructure borrowing provisions in Division 16L of Part III of the ITAA 1936, which were repealed by the *Taxation Laws Amendment (Infrastructure Borrowings) Act 1997*.
3. TD 94/50 has no ongoing relevance and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
27 June 2018

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ATO references

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