


TD 94/60A1 - addendum - Income tax: are bar shouts and in-house competition prizes of cash and liquor, supplied by hoteliers to encourage patronage, allowable deductions, and if so, what documentation is acceptable to support the amount claimed?

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Addendum

Taxation Determination

Income tax: are bar shouts and in-house competition prizes of cash and liquor, supplied by hoteliers to encourage patronage, allowable deductions, and if so, what documentation is acceptable to support the amount claimed?

This Addendum amends Taxation Determination TD 94/60 to reflect the changes to the law caused by the repeal of inoperative provisions.

TD 94/60 is amended as follows:

1. Paragraph 1

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

2. Paragraph 2

- (a) Omit 'section 28'; substitute 'section 70-35 of the ITAA 1997'.
- (b) Omit all occurrences of 'e.g.'; substitute 'for example,'.

3. Paragraph 4

Omit first occurrence of 'in'; substitute 'as'.

4. Paragraph 5

- (a) Omit 'subsection 51(1)'; substitute 'section 8-1 of the ITAA 1997'.
- (b) Omit 'paragraphs 51AE(5)(c) and (d)'; substitute 'Table items 4.2 and 4.3 in section 32-45 of the ITAA 1997'.

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5. Paragraph 7

After 'section 262A', insert 'of the *Income Tax Assessment Act 1936*'.

6. Legislative Ref

Omit the references; substitute 'ITAA 1936 262A; ITAA 1997 8-1; ITAA 1997 70-35; ITAA 1997 32-45'.

This Addendum applies on and from 1 July 1997.

Commissioner of Taxation

1 December 2010

ATO references

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ATOLaw topic: Income Tax ~~ Trading stock and work in progress