


TD 95/44A - Addendum - Income tax: can research and development expenditure incurred by a business be deductible under subsection 51(1) of the Income Tax Assessment Act 1936 ('the Act')?

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Addendum

Income tax: can research and development expenditure incurred by a business be deductible under subsection 51(1) of the *Income Tax Assessment Act 1936* ('the Act')?

The Australian Taxation Office is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Determinations about old laws are being brought into line with them.

This Addendum amends Taxation Determination TD 95/44, in relation to the 1997-98 or a later income year, as follows:

1. **At the Title**
Omit 'subsection 51(1) of the *Income Tax Assessment Act 1936* ('the Act')'; substitute 'section 8-1 of the *Income Tax Assessment Act 1997* ('the 1997 Act')'.
2. **At Paragraph 1**
Omit 'subsection 51(1)'; substitute 'section 8-1'.
3. **At Paragraph 2**
 - (a) After 'section 73B of the'; insert '*Income Tax Assessment Act 1936* (the 1936 Act)'; delete 'Act'.
 - (b) Omit 'subsection 51(1)' from 3rd and 4th lines; substitute 'section 8-1 of the 1997 Act'.
 - (c) After 'section 73A'; insert 'of the 1936 Act'.
 - (d) After 'any other provision of'; insert 'the 1936 Act or the 1997'.
4. **At Paragraph 3**
Omit 'subsection 51(1)'; substitute 'section 8-1'.
5. **At Paragraph 4**
Omit 'subsection 51(1)'; substitute 'section 8-1'.
6. **After Paragraph 7**
Insert new paragraph 8:

‘Section 8-1 of the *Income Tax Assessment Act 1997*, to which this Determination refers, expresses the same ideas as subsection 51(1) of the *Income Tax Assessment Act 1936*.’

7. **At the Legislative References**

Omit ‘ITAA 51(1)’; substitute ‘ITAA 1997 8-1’.

Omit ‘ITAA 73A’; substitute ‘ITAA 1936 73A’.

Omit ‘ITAA 73B’; substitute ‘ITAA 1936 73B’.

Commissioner of Taxation

18 August 1999

ATO references:

NO 99/10494-5

BO

ISSN: 1038 - 8982