


TD 1995/60ER - Erratum/DOCREF> - Income tax: are fees paid for obtaining investment advice an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936 ('the Act') for taxpayers who are not carrying on an investment business?

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Erratum

Taxation Determination

Income tax: are fees paid for obtaining investment advice an allowable deduction under subsection 8-1 of the *Income Tax Assessment Act 1997* (ITAA 1997) for taxpayers who are not carrying on an investment business?

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects the legislative references for Taxation Determination TD 95/60.

TD 95/60 is corrected as follows:

1. Legislative References

Omit:

ITAA 51(1); ITAA 160ZH(1); ITAA 160ZH(5)

Substitute:

ITAA 1936 51(1); ITAA 1997 8-1; ITAA 1997 110-25(3); ITAA 1997 110-35

This Erratum applies on and from 14 September 2006.

Commissioner of Taxation

22 February 2012

ATO references

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ATOlaw topic: Income Tax ~~ Deductions ~~ other investment related expenses