TR 1999/12W - Income tax: deductibility of expenses incurred in preparing for the commencement of the Goods and Services Tax (GST)

This cover sheet is provided for information only. It does not form part of TR 1999/12W - Income tax: deductibility of expenses incurred in preparing for the commencement of the Goods and Services Tax (GST)

Uhis document has changed over time. This is a consolidated version of the ruling which was published on 30 March 2005

FOI status: may be released

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Notice of Withdrawal

Taxation Ruling

Income tax: deductibility of expenses incurred in preparing for the commencement of the Goods and Services Tax (GST)

Taxation Ruling TR 1999/12 is withdrawn with effect from today.

- 1. Taxation Ruling TR 1999/12, which issued on 20 August 1999, deals with the deductibility of expenses which may be incurred by a taxpayer carrying on a business in preparing for the commencement of the Goods and Service Tax on 1 July 2000.
- 2. As such expenditure would generally have been incurred before 1 July 2000, Taxation Ruling TR 1999/12 is no longer required and is accordingly withdrawn.

Commissioner of Taxation

30 March 2005

ATO references

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