

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)*

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



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Taxation Ruling TR 1999/12 is withdrawn with effect from today.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generally have been incurred before 1 July 2000, Taxation Ruling TR 1999/12 is no longer required and is accordingly withdrawn.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

NO: 2003/11684

ISSN: 1039-0731