



TR 2016/3A - Income tax: deductibility of expenditure on a commercial website

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Addendum

Taxation Ruling

Income tax: deductibility of expenditure on a commercial website

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2016/3 to correct the flowchart in Appendix 2 that refers to the draft Ruling and cross references paragraphs from the draft Ruling, and updates other details.

TR 2016/3 is amended as follows:

1. Content table

Omit the table; substitute:

Contents	Para
LEGALLY BINDING SECTION:	
What this Ruling is about	1
Previous rulings	3
Ruling	5
Date of effect	153
NOT LEGALLY BINDING SECTION:	
Appendix 1:	
<i>Explanation</i>	154
Appendix 2:	
<i>Website development costs</i>	Page 41
Appendix 3:	
<i>Detailed contents list</i>	247

2. Paragraph 47

Omit footnote 9.

3. Paragraph 224

Omit footnote 32.

4. Paragraph 231

Omit table.

5. Paragraph 233

Omit the word including the brackets '(flowchart)'; substitute '- Website development costs'.

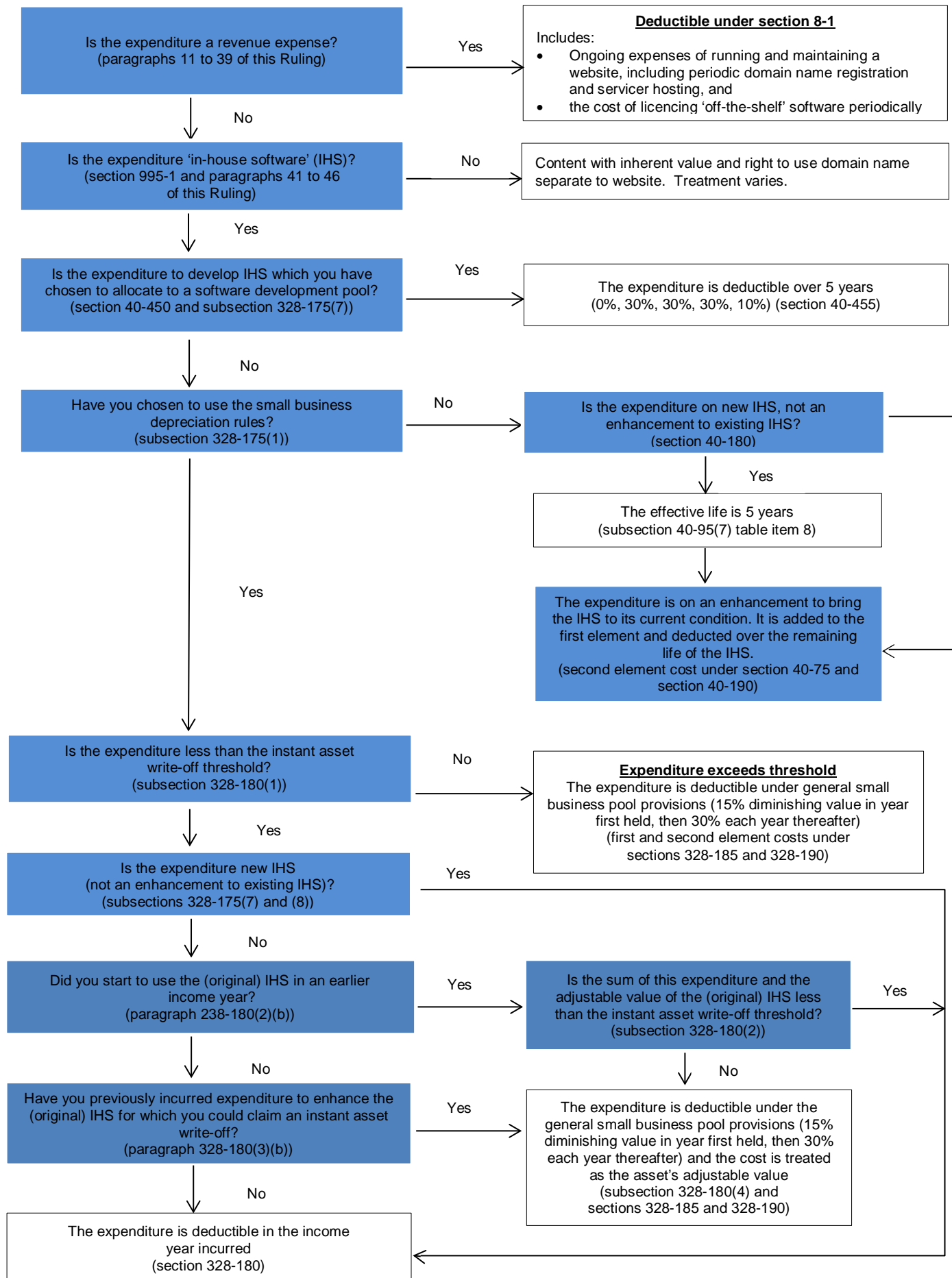
6. Appendix 2 – Flowchart

Omit Appendix 2 including the heading; substitute:

Appendix 2 – Website development costs

Notes/qualifications

1. The expenditure is **not** research and development expenditure to which Division 355 applies.
2. The expenditure is solely for business purposes (taxable purposes) and not related to the production of exempt/NANE income.



7. Appendix 3 – Detailed contents list

Omit 'Appendix 2 – Flowchart'; substitute 'Appendix 2 – Website development costs'.

This Addendum applies on and from 14 December 2016.

Commissioner of Taxation

24 October 2018

ATO references

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ATOlaw topic: Income tax ~~ Capital allowances ~~ Other
Income tax ~~ Capital gains tax ~~ CGT assets ~~ General
Income tax ~~ Deductions ~~ General deductions - section 8-1 ~~ Capital vs
revenue expenditure

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