

***TD 93/D53 - Income tax: is a Police Officer entitled to a deduction for costs incurred in maintaining a "silent" telephone number?***

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This document has been finalised by TD 93/115.

Draft Taxation Determinations (TDs) represent the preliminary, though considered, views of the ATO. Draft TDs may not be relied on; only final TDs are authoritative statements of the ATO.

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## Draft Taxation Determination

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### **Income tax: is a Police Officer entitled to a deduction for costs incurred in maintaining a "silent" telephone number?**

1. No. This expenditure does not meet the requirements of subsection 51(1) of the *Income Tax Assessment Act 1936*. It is not incurred in gaining or producing the officer's assessable income. As the expense relates to a decision, the effect of which is to preserve anonymity and privacy, the outgoing is additionally private in nature.

**Commissioner of Taxation**

04/03/93

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FOI INDEX DETAIL: Reference No.

Related Determinations:

Related Rulings:

Subject Ref: police, telephone expenses

Legislative Ref: ITAA 51(1)

Case Ref:

ATO Ref: ALB/ AUPA MF920164

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ISSN 1038 - 8982