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

This cover sheet is provided for information only. It does not form part of *TD 93/D53 - Income tax: is a Police Officer entitled to a deduction for costs incurred in maintaining a "silent" telephone number?*

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.

Draft Taxation Determination

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

FOI INDEX DETAIL: Reference No.
Related Determinations:
Related Rulings:
Subject Ref: police, telephone expenses
Legislative Ref: ITAA 51(1)
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