

## Notice of Withdrawal

**Income tax: does subsection 51AE(4) operate to deny a deduction for the cost of a taxpayer's own meal if the taxpayer, while travelling away from home, also buys a meal for a client?**

Taxation Determination TD 92/151 was withdrawn by the operation of subsection 14ZAAK(2) of the *Taxation Administration Act 1953*.

The Determination was inconsistent with paragraphs 94 to 96 of Taxation Ruling TR 96/9: Income tax and fringe benefits tax: entertainment by way of food and drink, which was made on 17 April 1996.

**Commissioner of Taxation**

14 August 1996

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