



# ***TD 93/68W - Income tax: how do the substantiation provisions apply in relation to payments made by police officers to informants?***

 This cover sheet is provided for information only. It does not form part of *TD 93/68W - Income tax: how do the substantiation provisions apply in relation to payments made by police officers to informants?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *6 April 2011*



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# Notice of Withdrawal

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## Taxation Determination

Income tax: how do the substantiation provisions apply in relation to payments made by police officers to informants?

Taxation Determination TD 93/68 is withdrawn with effect from today.

1. This Determination addresses the substantiation requirements for informant expenses that are deductible to police officers.
2. The Determination is being withdrawn as:
  - (a) it refers to legislative provisions which were made inoperative by the *Tax Law Improvement Act 1997* and repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*; and
  - (b) the deductibility of informant expenses by police officers are more comprehensively addressed in TR 95/13 while the substantiation requirements are addressed in Taxation Ruling TR 97/24.

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**Commissioner of Taxation**

6 April 2011

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ATO references

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ATOlaw topic: Fringe Benefits Tax ~~ Substantiation