TD 93/69W - Income tax: are police officers entitled to claim a deduction for the cost of meals and liquor provided to informants?

UThis cover sheet is provided for information only. It does not form part of *TD* 93/69W - Income tax: are police officers entitled to claim a deduction for the cost of meals and liquor provided to informants?

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



Australian Government

Australian Taxation Office

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Notice of Withdrawal

Taxation Determination

Income tax: are police officers entitled to claim a deduction for the cost of meals and liquor provided to informants?

Taxation Determination TD 93/69 is withdrawn with effect from today.

1. This Determination advises that police officers are entitled to a deduction for the cost of light meals provided to informants but not for the cost of main meals and liquor as the law specifically denies a deduction for these entertainment type expenses.

- 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 The Determination is being withdrawn as:
 - (a) it refers to legislative provisions which were made inoperative by the *Tax Law Improvement Act 1997* and repealed by the *Tax Laws Amendment* (*Repeal of Inoperative Provisions*) *Act 2006*; and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 entertainment expenses are more comprehensively addressed in Taxation Ruling TR 97/17.

Commissioner of Taxation 6 April 2011]

ATO referencesNO:1-2G29PUAISSN:1038-8982ATOlaw topic:Income Tax ~~ Deductions ~~ substantiation