IT 2409A - Addendum - Income tax : deductions allowable to civil marriage celebrants

This cover sheet is provided for information only. It does not form part of *IT 2409A - Addendum - Income tax : deductions allowable to civil marriage celebrants*

Australian Taxation Office

TAXATION RULING IT 2409

ADDENDUM

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2409 is amended by the following:

At the end of paragraph 10(a) insert:

> 'The AAT decision in *Case V143* 88 ATC 899; 19 ATR 3872 is considered to be confined to the facts of that case. This view is supported by the comments of Mr P M Roach (Senior Member) at page 906, paragraph 28, 88 ATC 899.'

Commissioner of Taxation

8/9/94

ATO Ref: CHA

ISSN 0813 - 3662