TD 92/151W - 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?

This cover sheet is provided for information only. It does not form part of *TD 92/151W - 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?*

This document has changed over time. This is a consolidated version of the ruling which was published on *14 August 1996*

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Taxation Determination TD 92/151 was withdrawn by the operation of subsection 14ZAAK(2) of the *Taxation Administration Act 1953.*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

ATO Ref: FBT239

ISSN 1038 - 8982