



TD 92/163W - Income tax: is a taxpayer required to substantiate the first \$300 if the aggregate claim for employment-related expenses, car expenses and travel expenses incurred by the taxpayer in producing salary and wages exceeds the \$300 limit?

 This cover sheet is provided for information only. It does not form part of *TD 92/163W - Income tax: is a taxpayer required to substantiate the first \$300 if the aggregate claim for employment-related expenses, car expenses and travel expenses incurred by the taxpayer in producing salary and wages exceeds the \$300 limit?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 20 August 1997

Notice of Withdrawal

Income tax: is a taxpayer required to substantiate the first \$300 if the aggregate claim for employment-related expenses, car expenses and travel expenses incurred by the taxpayer in producing salary and wages exceeds the \$300 limit?

Taxation Determination TD 92/163 is withdrawn with effect from today.

Division 900 of the *Income Tax Assessment Act 1997* provides a clear answer to the question being addressed by this Determination. This answer is in accordance with the Commissioner's interpretation as outlined in this Determination which applied to the *Income Tax Assessment Act 1936*.

Commissioner of Taxation

20 August 1997

ATO Ref: NAT 97/6784-3

ISSN 1038 - 8982