



***TD 93/147W - Income tax: is a person who owns a car or leases a car for a period of not less than 12 months, uses the car to travel 5,000 kilometres or less for income producing purposes in a year of income, and elects to claim a deduction for motor vehicle expenses using the cents per kilometre basis, required to prove the claim?***

 This cover sheet is provided for information only. It does not form part of *TD 93/147W - Income tax: is a person who owns a car or leases a car for a period of not less than 12 months, uses the car to travel 5,000 kilometres or less for income producing purposes in a year of income, and elects to claim a deduction for motor vehicle expenses using the cents per kilometre basis, required to prove the claim?*

 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 person who**

- **owns a car or leases a car for a period of not less than 12 months,**
- **uses the car to travel 5,000 kilometres or less for income producing purposes in a year of income, and**
- **elects to claim a deduction for motor vehicle expenses using the cents per kilometre basis, required to prove the claim?**

*The Tax Law Improvement Project is restructuring, renumbering and rewriting the income tax law in plain language. The Parliament is amending the income tax law progressively to reflect these aims. As new laws come into effect, Taxation Rulings about old laws are being brought into line with them.*

Taxation Determination TD 93/147 is withdrawn with effect from today.

Division 28 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