



***TD 93/243W - Income tax: car expense substantiation: if a taxpayer uses a car to travel more than 5000 kilometres for income producing purposes, can the cents per kilometre method be used to make a claim for car expenses by limiting the claim to 5000 kilometres?***

 This cover sheet is provided for information only. It does not form part of *TD 93/243W - Income tax: car expense substantiation: if a taxpayer uses a car to travel more than 5000 kilometres for income producing purposes, can the cents per kilometre method be used to make a claim for car expenses by limiting the claim to 5000 kilometres?*

 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: car expense substantiation: if a taxpayer uses a car to travel more than 5000 kilometres for income producing purposes, can the cents per kilometre method be used to make a claim for car expenses by limiting the claim to 5000 kilometres?**

*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Taxation Determination TD 93/243 is withdrawn with effect from today.

Section 28-25 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

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[ATO Ref:](#) NAT 97/6784-3