



TD 93/68W - Income tax: how do the substantiation provisions apply in relation to payments made by police officers to informants?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *6 April 2011*



Notice of Withdrawal

Taxation Determination

Income tax: how do the substantiation provisions apply in relation to payments made by police officers to informants?

Taxation Determination TD 93/68 is withdrawn with effect from today.

1. This Determination addresses the substantiation requirements for informant expenses that are deductible to police officers.
2. The Determination is being withdrawn as:
 - (a) it refers to legislative provisions which were made inoperative by the *Tax Law Improvement Act 1997* and repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*; and
 - (b) the deductibility of informant expenses by police officers are more comprehensively addressed in TR 95/13 while the substantiation requirements are addressed in Taxation Ruling TR 97/24.

Commissioner of Taxation

6 April 2011

ATO references

NO: 1-2ELZ57I

ISSN: 1038-8982

ATOlaw topic: Fringe Benefits Tax ~~ Substantiation