

***TD 94/67W - Income tax: is the cost of subscriptions to representative associations paid by pensioners or self funded retirees an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936 (the Act)?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 94/67W - Income tax: is the cost of subscriptions to representative associations paid by pensioners or self funded retirees an allowable deduction under subsection 51(1) of the Income Tax Assessment Act 1936 (the Act)?*

⚠ This Determination has been replaced by TR 2000/7

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *19 April 2000*



---

## Notice of Withdrawal

---

**Income tax: is the cost of subscriptions to representative associations paid by pensioners or self funded retirees an allowable deduction under subsection 51(1) of the *Income Tax Assessment Act 1936 (the Act)*?**

Taxation Determination TD 94/67 is withdrawn with effect from today.

It is replaced by Taxation Ruling TR 2000/7 which issued today.

**Commissioner of Taxation**

19 April 2000

---

ATO References:  
NO T2000/4313  
BO

ISSN: 1038 - 8982