


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This Determination has been replaced by TR 2000/7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Taxation Determination TD 94/67 is withdrawn with effect from today.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

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