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## Notice of Withdrawal

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Taxation Determination TD 94/67 is withdrawn with effect from today.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

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ATO References:  
NO T2000/4313  
BO

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